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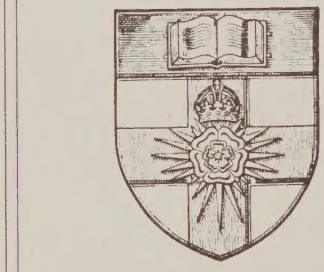

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FINANCE ACCOUNTS, &c.

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FINANCE ACCOUNTS

OF

THE UNITED KINGDOM

OF

GREAT BRITAIN AND IRELAND,

FOR THE FINANCIAL YEAR

1894-95,

ENDED 31ST MARCH 1895.

Treasury Chambers, Whitehall,
29 June 1895.

R. W. HANBURY.

(*Presented to Parliament pursuant to Act* 17 *&* 18 *Vict. c.* 94, *s.* 2.)

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1894-95.

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ACCOUNT

OF

EXCHEQUER RECEIPTS AND ISSUES

IN

THE FINANCIAL YEAR

1894-95.

REVENUE and EXPENDITURE, and other EXCHEQUER

ACCOUNT showing the whole of the RECEIPTS into and ISSUES out of Exchequer at the Commencement

RECEIPTS.	Reference to Details.	AMOUNTS.	
		£. s. d.	£. s. d.
I.—BALANCE IN THE EXCHEQUER ON THE 1st APRIL 1894:	Pages.		
(1.) At the Bank of England - - -	—	5,160,561 8 9	
(2.) At the Bank of Ireland - - -	—	816,557 10 -	
			5,977,118 18 9
II.—REVENUE RECEIVED INTO THE EXCHEQUER, viz.:			
(1.) Customs - - - - - - -	18 & 19	20,115,000 - -	
(2.) Excise - - - - - - - -	20	26,050,000 - -	
(3.) Stamps (exclusive of Fee, &c. Stamps) - - - - - -	21	14,440,000 - -	
(4.) Land Tax - - - - - - -	22	1,015,000 - -	
(5.) House Duty - - - - -	22	1,435,000 - -	
(6.) Property and Income Tax - -	22	15,600,000 - -	
(7.) Post Office - - - - - -	23	10,760,000 - -	
(8.) Telegraph Service - - - -	23	2,580,000 - -	
(9.) Crown Lands (Net) - - - -	24	410,000 - -	
(10.) Interest on Suez Canal Shares, Sardinian Loan, &c. - - -	25	412,976 10 9	
(11.) Miscellaneous (including Fee, &c. Stamps) - - - - - -	25 to 34	1,865,785 19 5	
TOTAL REVENUE - - -			94,683,762 10 2
		Carried forward - - - £.	100,660,881 8 11

RECEIPTS and ISSUES, in the Year 1894-95.

the Exchequer in the Year ended 31st March 1895, and the Balances in the and Termination of the Year.

ISSUES.	Reference to Details.	AMOUNTS.	
	Pages.	£. s. d.	£. s. d.
I.—CONSOLIDATED FUND SERVICES:			
1. National Debt Services:			
(a) Funded Debt:			
1. Interest	36	16,069,868 12 9	
2. Terminable Annuities	37	6,422,410 1 -	
(b) Unfunded Debt: Interest	38	461,830 4 8	
(c) Adjustments under the Finance Act, 1894	38	150,674 16 11	
(d) Management of the Debt	39	176,953 1 1	
(e) New Sinking Fund	39 & 88	1,718,263 3 7	
			25,000,000 - -
2. Other Consolidated Fund Services:			
(a) Civil List	40	407,774 3 1	
(b) Annuities and Pensions	41 to 52	316,757 15 7	
(c) Salaries and Allowances	53 to 55	81,618 3 9	
(d) Courts of Justice	56 to 66	514,632 17 11	
(e) Miscellaneous Services	67	131,637 18 -	
(f) Exchequer Contribution to Ireland (54 & 55 Vict. c. 48, s. 5)	67	40,000 - -	
(g) Annuity under the Indian Army Pension Deficiency Act, 1885	67	150,000 - -	
			1,642,420 18 4
II.—SUPPLY SERVICES, viz.:			
(1.) Army Services	68 & 69	17,899,800 - -	
(2.) Ordnance Factories	68 & 69	200 - -	
(3.) Navy Services	68 & 69	17,545,000 - -	
		35,445,000 - -	
(4.) Miscellaneous Civil Services	68 to 77	18,915,000 - -	
(5.) Customs £. 835,000 - - / Inland Revenue 1,811,000 - -	78 & 79	2,646,000 - -	
(6.) Post Office	78 & 79	6,869,000 - -	
(7.) Telegraph Services	78 & 79	2,674,000 - -	
(8.) Post Office Packet Service	78 & 79	727,000 - -	
			67,276,000 - -
TOTAL EXPENDITURE CHARGEABLE AGAINST REVENUE (carried forward)	£.		93,918,420 18 4

ACCOUNT showing the whole of the Receipts into and Issues out of

RECEIPTS.	AMOUNTS.	
	£. s. d.	£. s. d.
Brought forward - - -	- - -	100,660,881 8 11
OTHER EXCHEQUER RECEIPTS, VIZ. :—,		
III.—		
IV.—REPAYMENT OF ADVANCES:		
(1.) By Mint for Purchase of Bullion for Coinage	700,000 - -	
(2.) By Italian Government for Sardinian Loan -	62,018 10 6	
(3.) Adjustments under the Finance Act, 1894:		
(*a*) Interest on Imperial Defence Loan unrepaid on 31st March 1894 - -	26,405 3 2	
(*b*) Interest on Naval Defence Loan unrepaid on 31st March 1894 - -	124,269 13 9	
		912,693 7 5
V.—*MONEY RAISED BY RENEWAL OF BILLS AND BONDS (*see* pages 85 and 86):		
(1.) For Supply purposes:		
BY TREASURY BILLS - - - - - -	6,515,900 - -	
(2.) For the purposes of the National Debt Redemption Act, 1889 (52 Vict. c. 4):		
BY TREASURY BILLS - - - - -	3,411,500 - -	
(3.) For the purposes of the Imperial Defence Act, 1888, Part II. (51 & 52 Vict. c. 32):		
BY TREASURY BILLS - - - - -	2,600,000 - -	
(4.) For the purposes of the Naval Defence Act, 1889 (52 Vict. c. 8.):		
£. s. d.		
BY EXCHEQUER BONDS - 696,000 - -		
BY TREASURY BILLS - 900,000 - -		
	1,596,000 - -	
		14,123,400 - -
Carried forward - - - £.	- - -	115,696,974 16 4

* The amounts outstanding at the commencement and close of the year will be found on pp. 85 and 86.

the Exchequer in the Year ended 31st March 1895, &c.—*continued.*

Issues.	Amounts.	
	£. s. d.	£. s. d.
Brought forward - - -	- - -	93,918,420 18 4
OTHER EXCHEQUER ISSUES, viz. :—		
III.—ISSUES TO MEET OTHER EXPENDITURE:		
(1.) Imperial Defence Act, 1888, Part II. (51 & 52 Vict. c. 32) - - - - - - -	50,000 - -	
(2.) Barracks Act, 1890 (53 & 54 Vict. c. 25) -	670,000 - -	
(3.) Telegraph Act, 1892 (55 & 56 Vict. c. 59) -	90,000 - -	
		810,000 - -
IV.—ADVANCES:		
For purchase of Bullion for Coinage - - -	- - -	615,000 - -
V.—*BILLS AND BONDS PAID OFF SUBJECT TO RENEWAL (*see* pages 85 and 86) :		
(1.) For Supply purposes:		
£. s. d.		
Exchequer Bills paid off - 111,400 - -		
Treasury Bills paid off - 6,404,500 - -	6,515,900 - -	
(2.) For the purposes of the National Debt Redemption Act, 1889 (52 Vict. c. 4):		
£. s. d.		
Exchequer Bonds paid off - 3,046,500 - -		
Treasury Bills paid off - 365,000 - -	3,411,500 - -	
(3.) For the purposes of the Imperial Defence Act, 1888, Part II. (51 & 52 Vict. c. 32):		
Treasury Bills paid off - - - -	2,600,000 - -	
(4.) For the purposes of the Naval Defence Act, 1889 (52 Vict. c. 8):		
£. s. d.		
Treasury Bills paid off - 900,000 - -		
Exchequer Bonds - - - 696,000 - -	1,596,000 - -	
		14,123,400 - -
Carried forward - - - £.	- - -	109,466,820 18 4

* *See* Note on page 10.

ACCOUNT showing the whole of the Receipts into and Issues out of

RECEIPTS.	AMOUNTS.	
	£. s. d.	£. s. d.
Brought forward - - -	- - -	115,696,974 16 4
OTHER EXCHEQUER RECEIPTS, viz. :—		
VI.—MONEY RAISED BY CREATION OF ADDITIONAL DEBT:		
(1.) For the purposes of the Barracks Act, 1890 (53 & 54 Vict. c. 25):		
By Terminable Annuities chargeable on Army Votes - - - - - - -	670,000 - -	
(2.) For the purposes of the Telegraph Act, 1892 (55 & 56 Vict. c. 59):		
By Terminable Annuities chargeable on Telegraph Vote - - - - - -	90,000 - -	
		760,000 - -
VII.—AMOUNTS TEMPORARILY BORROWED:		
(1.) On Ways and Means (57 & 58 Vict. c. 59):		
In September 1894 - - - - -	2,000,000 - -	
In December 1894 - - - - -	2,300,000 - -	
(2.) On Deficiency of the Consolidated Fund (29 & 30 Vict. c. 39), received as under, viz.:		
In July 1894 - - - - - - -	3,000,000 - -	
In October 1894 - - - - -	3,700,000 - -	
In January 1895 - - - - -	2,700,000 - -	
		13,700,000 - -
VIII.—CASUAL RECEIPTS:		
Suez Canal Shares drawn and paid off - -	- - -	60,672 17 4
	£.	130,217,647 13 8

the Exchequer in the Year ended 31st March 1895, &c.—*continued.*

ISSUES.	AMOUNTS.	
	£. s. d.	£. s. d.
Brought forward - - -	- - -	109,466,820 18 4
OTHER EXCHEQUER ISSUES, VIZ. :—		
VI.—		
VII.—TEMPORARY ADVANCES REPAID:		
(1.) Advances in aid of Ways and Means - -	5,050,000 - -	
(2.) Advances for Deficiency of the Consolidated Fund - - - - - - - - - -	9,400,000 - -	14,450,000 - -
VIII.—BALANCE IN THE EXCHEQUER ON THE 31st MARCH 1895:		
(1.) At the Bank of England - - - - -	5,516,354 13 5	
(2.) At the Bank of Ireland - - - - -	784,472 1 1	6,300,826 15 4
	£.	130,217,647 13 8

REFERENCES TO DETAILS

OF

REVENUE, 1894-95.

		Pages
Statement of Gross and Net Receipts on all Heads of Revenue		16 & 17
Customs - - - -	Gross Receipts and Net Receipts - - -	18 & 19
Excise - - - - - -	Ditto - - - - - -	20
Stamps - - - - - -	Ditto - - - - - -	21
Land Tax and House Duty - -	Ditto - - - - - -	22
Property and Income Tax - -	Ditto - - - - - -	22
Post Office - - - - -	Ditto - - - - - -	23
Telegraph Service - - -	Ditto - - - - - -	23
Crown Lands - - - - -	Ditto - - - - - -	24
Interest on Suez Canal Shares, &c. - - - - - - -		25
Miscellaneous Revenue (including Fee, &c. Stamps) - - - -		25—34

REVENUE.

STATEMENT showing (Part I.) BALANCES, ADVANCES Repayable, and NET RECEIPTS under the Principal Heads of REVENUE and the LOCAL TAXATION ACCOUNTS; and (Part II.) the disposal ADVANCES Repayable, and BILLS Outstanding at the end of the

PART I.

HEADS OF REVENUE COLLECTED BY IMPERIAL OFFICERS.	Reference to Details of Gross and Net Receipts.	1. BALANCES, ADVANCES Repayable, and BILLS Outstanding on 31st March 1894.	2. GROSS RECEIPTS.
	Pages.	£. s. d.	£. s. d.
CUSTOMS	18 & 19	431,913 16 11	20,600,029 4 10
EXCISE	20		31,132,381 8 3
STAMPS (exclusive of Fee, &c. Stamps)	21		16,961,153 8 7
LAND TAX	22	1,681,271 12 11	1,042,402 15 2
HOUSE DUTY	22		1,463,190 9 3
INCOME TAX	22		16,335,209 5 11
POST OFFICE	23	1,498,985 18 10	12,208,237 10 11
TELEGRAPH SERVICE	23	26,840 19 1	2,959,019 7 6
CROWN LANDS	24	7,214 7 5	518,819 8 6
INTEREST ON SUEZ CANAL SHARES, SARDINIAN LOAN, &c.	25	- - -	412,976 10 9
MISCELLANEOUS (including Fee, &c. Stamps)	25–34	38,611 6 5	1,858,137 1 2
TOTALS £.		3,684,738 1 7	105,491,556 10 10

PART II.

HEADS OF REVENUE COLLECTED BY IMPERIAL OFFICERS.	PAYMENTS TO Exchequer.	Local Taxation Accounts.	Isle of Man.
	£. s. d.	£. s. d.	£. s. d.
CUSTOMS	20,115,000 - -	195,675 1 -	77,567 8 7
EXCISE	26,050,000 - -	4,664,808 - 6	- - -
STAMPS (exclusive of Fee, &c. Stamps)	14,440,000 - -	2,153,059 4 6	- - -
LAND TAX	1,015,000 - -	- - -	- - -
HOUSE DUTY	1,435,000 - -	- - -	- - -
INCOME TAX	15,600,000 - -	- - -	- - -
POST OFFICE	10,760,000 - -	- - -	- - -
TELEGRAPH SERVICE	2,580,000 - -	- - -	- - -
CROWN LANDS	410,000 - -	- - -	- - -
INTEREST ON SUEZ CANAL SHARES, SARDINIAN LOAN, &c.	412,976 10 9	- - -	- - -
MISCELLANEOUS (including Fee, &c. Stamps)	1,865,785 19 5	- - -	- - -
	94,683,762 10 2	7,013,542 6 -	77,567 8 7
TOTALS £.	101,774,872 4 9		

REVENUE.

and Bills Outstanding at the commencement of the Year, the Gross collected by Imperial Officers, and the Amounts due to the Exchequer of the Totals by the Revenue Departments, and the Balances, Year.

Part I.

3. Drawbacks, Repayments, Allowances, &c.	4. NET RECEIPTS. Due to Exchequer.	Due to Local Taxation Accounts.	Due to Isle of Man.	5. TOTALS of NET RECEIPTS (Column 4), together with BALANCES, &c., at Commencement of Year (Column 1).
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
192,039 5 –	20,138,948 10 11	194,414 15 –	74,626 13 11	20,839,903 16 9
617,970 6 1	25,875,626 6 4	4,638,784 15 10	- - -	
233,426 18 4	14,587,684 3 10	2,140,042 6 5	- - -	
20,698 3 11	1,021,704 11 3	- - -	- - -	67,056,849 1 5
817 9 10	1,462,372 19 5	- - -	- - -	
685,847 – 6	15,645,362 5 5	- - -	- - -	
1,460,223 18 2	10,748,013 12 9	- - -	- - -	12,246,999 11 7
360,033 17 4	2,598,985 10 2	- - -	- - -	2,625,826 9 3
- - -	518,819 8 6	- - -	- - -	526,033 15 11
- - -	412,976 10 9	- - -	- - -	412,976 10 9
- - -	1,858,137 1 2	- - -	- - -	1,896,648 7 7
	94,872,631 – 6	6 973,241 17 3	74,626 13 11	
3,571,056 19 2	101,920,499 11 8			105,605,237 13 3

Part II.

OTHER PAYMENTS. £. s. d.	BALANCES, ADVANCES, and BILLS Outstanding on 31st March 1895. £. s. d.	TOTALS. £. s. d.
- - - - -	451,661 7 2	20,839,903 16 9
- - - - -		
- - - - -		
- - - - -	1,698,981 16 5	67,056,849 1 5
- - - - -		
- - - - -		
- - - - -	1,486,999 11 7	12,246,999 11 7
- - - - -	45,826 9 3	2,625,826 9 3
105,967 1 10	10,066 14 1	526,033 15 11
- - - - -	- - - - -	412,976 10 9
- - - - -	30,862 8 2	1,896,648 7 7
105,967 1 10	3,724,398 6 8	105,605,237 13 3

STATEMENTS showing in detail for the Year ended 31st of Duty, the Amounts Paid thereout for Drawbacks, Repay- with the Appropriation thereof.

CUSTOMS.

Articles, or Heads of Duty Collected by Imperial Officers.	Gross Receipts.	Drawbacks, Repayments, and Allowances.	
	£. s. d.	£. s. d.	
Beer, Mum, and Spruce	2,334 16 3	1 19 4	1
„ Of other sorts	13,605 6 10	1,096 2 6	2
Chicory	58,185 1 10	60 11 5	3
Cocoa	97,885 3 6	52 8 4	4
„ Husks and Chocolate	21,499 8 –	36 9 4	5
Coffee	173,260 9 3	3,132 19 4	6
Currants	110,177 – 9	134 4 9	7
Figs	43,510 15 1	38 1 11	8
Plums, Dried or Preserved, French Plums and Prunelloes	17,429 1 8	99 18 2	9
Prunes	9,006 12 –	88 9 10	10
Raisins	217,045 1 4	206 3 3	11
Spirits, Colonial and Foreign:			
Rum	2,165,242 14 2	13 7 9	12
Brandy	1,334,674 12 5	689 16 8	13
Geneva	167,486 13 9	210 14 4	14
Of other sorts	725,046 14 4	209 4 2	15
Tea	3,594,354 1 2*	51 4 –	16
Tobacco and Snuff	10,608,933 14 7†	174,114 17 2	17
Wine	1,144,852 12 9	1,027 3 2	18
All other Articles	5,676 6 11	38 6 10	19
Charges on Deliveries from the Bonded Warehouses	32,274 11 10	14 19 –	20
Moneys deposited and not appropriated to goods	9,650 8 4	10,716 19 7	21
Isle of Man:			
Duties, &c., collected in the Island, exclusive of Tea and Tobacco	47,897 18 1	5 4 2	22
TOTAL CUSTOMS £.	20,600,029 4 10	192,039 5 –	23
Payments into the Exchequer, Local Taxation Accounts, and on account of Isle of Man			24

* Including 78 *l.*, Tea Duty, collected in the Isle of Man.
† Including 12,250 *l.* 13 *s.* 8 *d.*, Tobacco Duty, collected in the Isle of Man.

Statistical Office, Custom House,
London, 27 May 1895.

March 1895, the Gross Receipts under each Article or Head ments and Allowances, and the Net Receipts or Produce, together

CUSTOMS.

	Net Receipts (Produce).	Appropriation of Net Receipts.		
		Due to Exchequer.	Due to Local Taxation Accounts.‡	Due to Isle of Man.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	2,332 16 11	2,332 16 11	—	—
2	12,509 4 4	12,059 3 4	450 1 –	—
3	58,124 10 5	58,074 10 5	- - - -	50 - -
4	97,832 15 2	97,832 15 2	—	—
5	21,462 18 8	21,462 18 8	—	—
6	170,127 9 11	170,024 9 11	- - - -	103 - -
7	110,042 16 –	110,042 16 –	—	—
8	43,472 13 2	43,472 13 2	—	—
9	17,329 3 6	17,329 3 6	—	—
10	8,918 2 2	8,918 2 2	—	—
11	216,838 18 1	216,838 18 1	—	—
12	2,165,229 6 5	2,069,347 – 11	95,882 5 6	—
13	1,333,984 15 9	1,274,990 17 9	58,993 18 –	—
14	167,275 19 5	159,867 12 5	7,408 7 –	—
15	724,837 10 2	693,054 6 8	31,680 3 6	103 - -
16	3,594,302 17 2*	3,587,631 17 2	- - - -	6,671 - -*
17	10,434,818 17 5†	10,415,138 17 5	- - - -	19,68 - -†
18	1,143,825 9 7	1,143,698 9 7	- - - -	127 - -
19	5,638 – 1	5,638 – 1	—	—
20	32,259 12 10	32,259 12 10	—	—
21	*1,066 11 3* (Excess of repayments.)	*1,066 11 3* (Excess of repayments.)	—	—
22	47,892 13 11	- - - -	- - - -	47,892 13 11
23	20,407,989 19 10	20,138,948 10 11	194,414 15 –	74,626 13 11
24	- - - - £.	20,115,000 - -	195,675 1 –	77,567 8 7

‡ *See* Accounts, pages 102 and 103.

T. J. Pittar.
Principal of Statistical Office.

DETAILED STATEMENT of the Gross Receipts and Net Receipts of the Revenue—*continued.*

EXCISE.

Heads of Duty collected by Imperial Officers.	Gross Receipts.	Drawbacks, Repayments, and Allowances.	Net Receipts (Produce).	Appropriation of Net Receipts (Produce).	
				Due to Exchequer.	Due to Local Taxation Accounts.*
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Exciseable Liquors, viz.:					
Beer Duty	10,654,636 – 5	160,306 10 –	10,494,329 10 5	10,102,050 5 8	392,279 4 9
Spirit Duty	16,449,110 18 5	447,411 4 10	16,001,699 13 7	15,269,295 19 7	732,403 14 –
Chicory, &c., viz.:					
Chicory Duty	1,522 10 –	– – –	1,522 10 –	1,522 10 –	—
Coffee Mixture Labels	2,107 17	6 8 2	2,101 8 10	2,101 8 10	—
Railway Duty	260,694 8 –	– – –	260,694 8 –	260,694 8 –	—
Charges on delivery from Bonded Warehouses, &c.	3,876 5 8	– 5 2	3,876 – 6	3,876 – 6	—
Licence Duties, viz.:					
Brewers	13,658 2 –	108 19 –	13,549 3 –	13,549 3 –	—
Spirits,—Distillers and Rectifiers	11,319 5 –	17 2 6	11,302 2 6	11,302 2 6	—
Tobacco Manufacturers	6,489 – –	– – –	6,489 – –	6,489 – –	—
Medicine (Patent)	7,561 16 –	4 15 –	7,556 15 –	7,556 15 –	—
Beer and Cider, and Beer and Wine	– – –	– – –	185,311 9 3	3,455 13 –	181,855 16 3
Spirits,—Dealers	– – –	– – –	135,744 18 5	6,695 6 6	129,049 11 11
Spirits,—Publicans, including Grocers in Scotland and Ireland	– – –	– – –	1,565,884 1 10	140,662 3 5	1,425,221 18 5
Wine and Sweets	– – –	– – –	70,886 5 7	2,082 3 10	68,804 1 9
Refreshment House	– – –	– – –	8,332 6 7	120 1 9	8,212 4 10
Tobacco Dealers	– – –	– – –	81,200 17 6	8,431 16 9	72,769 – 9
Dog	– – –	– – –	485,115 11 –	– – –	485,115 11 –
Gun	3,711,928 7 10	10,083 11 11	99,597 – –	7,019 10 –	92,577 10 –
Game	– – –	– – –	184,513 – –	12,941 – –	171,572 – –
Establishment, viz.:					
Male Servants	– – –	– – –	143,442 – –	– – –	143,442 – –
Carriages	– – –	– – –	471,169 3 –	– – –	471,169 3 –
Armorial Bearings	– – –	– – –	74,544 13 6	– – –	74,544 13 6
Auctioneers, Appraisers, &c.	– – –	– – –	83,847 – –	7,231 10 –	76,615 10 –
Hawkers and Pedlars	– – –	– – –	21,663 – –	362 – –	21,301 – –
Plate,—Dealers in Gold and Silver	– – –	– – –	53,618 9 3	2,812 18 –	50,805 11 3
Pawnbrokers	– – –	– – –	36,975 – –	2,947 10 –	34,027 10 –
Other than the foregoing	2,437 – –	10 – –	2,427 – –	2,427 – –	–
Local Taxation Penalties	7,040 3 11	21 9 6	7,018 14 5	– – –	7,018 14 5
TOTAL EXCISE £.	31,132,381 8 3	617,970 6 1	30,514,411 2 2	25,875,626 6 4	4,638,784 15 10
Payments into Exchequer and Local Taxation Accounts £.				26,050,000 – –	4,664,808 – 6

* *See* Accounts, pages 102 and 103.

DETAILED STATEMENT of the Gross Receipts and Net Receipts of the Revenue—*continued.*

STAMPS.

Heads of Duty, Collected by Imperial Officers.	Gross Receipts.	Repayments and Allowances.	Net Receipts (Produce).	Appropriation of Net Receipts (Produce). Due to Exchequer.	Appropriation of Net Receipts (Produce). Due to Local Taxation Accounts, &c.*
Death Duties:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Probate and Account Duty payable on property of persons dying before 2nd August 1894	2,306,462 11 9	89,742 18 7	2,216,719 13 2	1,108,359 16 7	1,108,359 16 7
Estate Duty payable in like manner on—					
Personalty	490,603 15 11	18,656 9 5	471,947 6 6	471,947 6 6	—
Realty	200,673 13 11	7,015 7 9	193,658 6 2	193,658 6 2	—
Estate Duty payable on property of persons dying after 1st August 1894 (57 & 58 Vict. c. 30)	3,815,055 19 9	1,794 9 6	3,813,261 10 3	2,781,579 – 5	1,031,682 9 10
Legacy Duty	2,821,395 7 3	12,428 12 –	2,808,966 15 3	2,808,966 15 3	—
Succession Duty	1,390,019 14 3	39,589 9 5	1,350,430 4 10	1,350,430 4 10	—
Total Death Duties	11,024,211 2 10	169,227 6 8	10,854,983 16 2	8,714,941 9 9	2,140,042 6 5
Corporation Duty	39,420 12 3	18 16 –	39,401 16 3	39,401 16 3	—
General Stamps:					
Deeds and other Instruments not otherwise enumerated	2,866,686 12 8	8,384 5 9	2,858,302 6 11	2,858,302 6 11	—
Deeds, &c.—Penalties	51,352 17 9	42,535 – 7	8,817 17 2	8,817 17 2	—
Bonds to Bearer and Substituted Securities	127,832 – –	- - -	127,832 – –	127,832 – –	—
Companies Capital Duty	159,870 3 –	- - -	159,870 3 –	159,870 3 –	—
Contract Notes (above 1 *d.*)	112,135 10 10	- - -	112,135 10 10	112,135 10 10	—
Bills of Exchange	631,919 8 11	5,777 10 7	626,141 18 4	626,141 18 4	—
Bankers' Notes	31 5 –	- - -	31 5 –	31 5 –	—
Composition for the Duties on the Bills and Notes of the Banks of England and Ireland, and of Country Bankers	121,716 13 10	- - -	121,716 13 10	121,716 13 10	—
Cards	19,561 4 3	- - -	19,561 4 3	19,561 4 3	—
Licences and Certificates	166,943 – –	43 10 –	166,899 10 –	166,899 10 –	—
Life Insurances	58,132 8 7	610 12 7	57,521 16 –	57,521 16 –	—
Marine Insurances	136,899 1 1	16 – 10	136,883 – 3	136,883 – 3	—
Medicines (Patent)	235,253 14 7½	373 7 11	234,880 6 8½	234,880 6 8½	—
Receipts, Drafts, and other 1 *d.* Stamps	1,209,187 12 11	6,440 7 5	1,202,747 5 6	1,202,747 5 6	—
TOTAL STAMPS (including portion collected for local authorities) £.	16,961,153 8 6½	233,426 18 4	16,727,726 10 2½	14,587,884 3 9½	2,140,042 6 5
Payments into Exchequer, Local Taxation Accounts, &c. £.				14,440,000 – –	2,153,059 4 6

* *See* Accounts, pages 102 and 103.

DETAILED STATEMENT of the Gross Receipts and Net Receipts of the Revenue—*continued.*

LAND TAX AND HOUSE DUTY.

HEADS OF DUTY.	Gross Receipts.	Repayments and Allowances.	Net Receipts (Produce).
	£. s. d.	£. s. d.	£. s. d.
LAND TAX on Lands and Tenements	1,042,402 15 2¼	20,698 3 10½	1,021,704 11 3¾
INHABITED HOUSE DUTY	1,463,190 9 3	817 9 9¾	1,462,372 19 5¼
TOTAL LAND TAX and HOUSE DUTY £.	2,505,593 4 5¼	21,515 13 8¼	2,484,077 10 9

PAYMENTS INTO EXCHEQUER	Land Tax	£. 1,015,000 – –
	House Duty	£. 1,435,000 – –

INCOME TAX.

	£. s. d.	£. s. d.	£. s. d.
PROPERTY and INCOME TAX	16,335,209 5 11½	685,847 – 6½	15,649,362 5 5

PAYMENTS INTO EXCHEQUER	£. 15,600,000 – –

Memo.—The following would be an approximate appropriation of the above Net Produce under the different Schedules of the Income Tax, if based on the Statistics of the Assessments for 1894–95.

	£.	£.
SCHEDULE A. Lands, Tenements, &c.	4,752,224	15,649,362
„ B. Occupation of Lands, Tenements, &c.	189,258	
„ C. Annuities, Dividends, &c.	1,257,539	
„ D. Professions, Trades, &c.	8,352,451	
„ E. Public Offices, Annuities from Public Revenues, &c.	1,097,890	

Inland Revenue Office,
17 June 1895.

Charles Turner,
Accountant and Comptroller General.

DETAILED STATEMENT of the Gross Receipts and Net Receipts of the Revenue—*continued.*

POST OFFICE.

GROSS RECEIPTS:	£. s. d.	£. s. d.
From Postage Stamps sold by Postmasters, in the United Kingdom	11,271,088 5 1¼	
From Postage Stamps sold by Stamp Distributors of Inland Revenue	250,579 15 9	
		11,521,668 – 10¼
From Postage collected by Country Postmasters	21 – –	
Ditto in the Metropolis	125,782 9 9	
		125,803 9 9
Ditto for credit of Imperial Post Office by Foreign Offices	83,876 19 11½	
Ditto by Colonial Offices and Postmasters and Agents Abroad	50,600 9 –¼	
		134,477 8 11¾
From Commission on Money Orders	131,772 4 9¾	
Ditto Postal ,,	260,777 10 8	
		392,549 15 5¾
From Miscellaneous Receipts	– – –	33,738 15 10
		12,208,237 10 10¾
PAYMENTS OUT OF RECEIPTS:		
For Postage, &c., refunded	18,821 14 2¼	
To Inland Revenue Department	525,880 – –	
To Railway Companies, &c., on account of Parcel Post	617,911 11 7	
For Postage collected for credit of Colonial Offices	98,591 8 –¾	
Ditto ditto Foreign Offices	199,019 4 4	
		1,460,223 18 2
NET RECEIPTS	£.	10,748,013 12 8¾
PAYMENTS INTO EXCHEQUER	£.	10,760,000 – –

General Post Office,
4 June 1895.

James J. Cardin,
Receiver and Accountant General.

TELEGRAPH SERVICE.

GROSS RECEIPTS:	£. s. d.	£. s. d.
For transmission of Telegrams, &c., in Cash	697,105 17 1½	
Ditto ditto in Stamps	2,261,913 10 4½	
		2,959,019 7 6
PAYMENTS OUT OF RECEIPTS:		
To Cable Companies, &c., Telegram Moneys refunded, &c., &c.	– – –	360,033 17 4½
NET RECEIPTS	£.	2,598,985 10 1½
PAYMENTS INTO EXCHEQUER	£.	2,580,000 – –

General Post Office,
4 June 1895.

James J. Cardin,
Receiver and Accountant General.

DETAILED STATEMENT of the Gross Receipts and Net Receipts of the Revenue—*continued.*

WOODS, FORESTS, AND LAND REVENUES OF THE CROWN.

RECEIPT:	£. s. d.	£. s. d.
BALANCES on 1st April 1894 (as per Statement in Finance Accounts, 1893–94, p. 24)		7,214 7 5
GROSS RECEIPTS, VIZ.:		
AMOUNT collected by the several Receivers of the Land Revenue in England and Wales, Scotland, and Ireland, in Alderney and the Isle of Man, in the Year ended 31st March 1895 (including 1,475*l.* from the Rolls Estate)	461,530 1 1	
INTEREST on Purchase Monies, Dividends of Stock, and Fines on Renewals of Crown Leases	18,651 10 4	
AMOUNT arisen by Repayment of Moneys advanced for Surveys, and for Record Office and Docket Fees, and for Miscellaneous Receipts	4,384 13 11	
AMOUNT arisen by Sales of Bark, Timber, and Offal Wood, and Rents, and other Revenue arising from the Royal Forests, Woods, and Plantations	34,253 3 2	
		518,819 8 6
	£.	526,033 15 11

EXPENDITURE:	£. s. d.	£. s. d.
CHARGES OF COLLECTION, VIZ.:		
SALARIES and Allowances to Deputy Surveyors and other Local Officers in the Woods and Forests	6,389 8 3	
PERCENTAGE and Allowances to Receivers of the Land Revenues	8,362 13 2	
		14,752 1 5
OTHER PAYMENTS, VIZ.:		
PAYMENTS to Schools, Churches, and other Foundations, and Payments charged on the Land Revenue	2,089 18 4	
SALARIES and other Annual Allowances in the Department of the Ranger of Windsor Park and Woods	2,651 6 2	
PAYMENTS for Surveys, and for Repairs, &c. on Crown Estates; and for Land, Property, and other Taxes payable on the same (including 47*l.* 4*s.* 5*d.* on account of the Rolls Estate)	55,202 – –	
PAYMENTS for Repairing and Maintaining Buildings, Walls, Fences, Roads, and for making Inclosures and Plantations, and for preparing produce in the Royal Forests and Plantations, together with Rates and Taxes charged thereon	31,271 15 11	
		91,215 – 5
		105,967 1 10
PAID INTO THE EXCHEQUER (including 1,434*l.* 0*s.* 6*d.* being the net receipt from the Rolls Estate for 1893–94)		410,000 – –
		515,967 1 10
BALANCES of the Accounts standing in the Names of the Commissioners of Her Majesty's Woods, &c. at the Banks of England and Ireland, and at the Royal Bank of Scotland, on the 31st March 1895	6,701 6 2	
BALANCES in the hands of the Receivers of the Land Revenue	1,252 18 –	
BALANCES in the hands of the Deputy Surveyors, &c. of the Woods and Forests (including Debts due by Purchasers of Produce)	3,585 3 8	
	£. 11,539 7 10	
Less,—		
OTHER BALANCES	1,472 13 9	
		10,066 14 1
		£. 526,033 15 11

Office of Woods, &c.,
24 June 1895.

INTEREST ON SUEZ CANAL SHARES, &c.

DETAILED STATEMENT of the Amount received into the Exchequer in the Year ended 31st March 1895, under the Head of Interest on Suez Canal Shares, &c.

	£.	s.	d.
Suez Canal Shares :			
Final instalment of interest on Purchase Money for seven months to 1st July 1894, received from Egyptian Government	115,983	12	10
Interest and Dividend payable in respect of half-year ending 1st January 1895 on 173,902 ordinary shares	276,064	12	11
Dividend for the same period on 2,700 "Actions de Jouissance"	2,946	15	6
	394,995	1	3
Interest on Sardinian Loan	17,981	9	6
TOTAL £.	412,976	10	9

MISCELLANEOUS REVENUE.

DETAILED STATEMENT of the AMOUNT received into the EXCHEQUER, in the Year ended the 31st March 1895, under the Head of Miscellaneous Revenue.

ABSTRACT.

	References to Details. Pages.	£.	s.	d.
SMALL BRANCHES OF THE HEREDITARY REVENUE	26	24,705	–	5
BANK OF ENGLAND	26	169,542	13	3
NAVAL PRIZE FUND	26	300	–	–
TRANSVAAL	26	15,074	17	8
CONTRIBUTIONS FROM INDIAN REVENUES	26	18,027	–	–
BANKRUPTCY ACT, 1883	26	27,729	3	10
COMPANIES (WINDING UP) ACT, 1890	26	9,520	10	3
EXPENSES OF ADMINISTRATION OF LOCAL LOANS	27	37,134	5	4
NAVAL DEFENCE	27	288,857	2	6
SHERIFFS COURTS CONSIGNATIONS, SCOTLAND	27	17,000	–	–
RECEIPTS BY CIVIL DEPARTMENTS (other than those appropriated in aid of Votes)	27 to 32	377,119	18	8
POST OFFICE SAVINGS BANKS	33	35,100	9	10
SAVINGS ON GRANTS OF PARLIAMENT, &c., AND OVER ISSUES REPAID	33	766	18	1
ISLE OF MAN	33	10,000	–	–
WAR OFFICE	33	1,303	7	4
TREASURY CHEST	33	9,213	13	3
CONSCIENCE MONEY	33	637	17	10
CASUAL RECEIPTS	33	28	11	8
		1,042,061	9	11
FEE, &c., STAMPS	34	823,724	9	6
TOTAL MISCELLANEOUS REVENUE £.		1,865,785	19	5

DETAIL OF THE PRECEDING ABSTRACT.

	£. s. d.	£. s. d.
SMALL BRANCHES OF THE HEREDITARY REVENUE:		
Receipts in respect of the Balance of the Crown's Share Account of the Crown's Nominee Fund (39 & 40 Vict. c. 18)	20,000 – –	
Fines and Penalties received by the Receiver of Hereditary Revenues	1,670 6 11	
Fines and Penalties, Crown Office, Supreme Court	130 6 8	
Fines received by Welsh Sheriffs	43 16 6	
Receipts in respect of Surplus Crown Revenues received in Guernsey	1,800 – –	
Ditto ditto Jersey	150 – –	
Proceeds of Unclaimed Wrecks and Salvage	183 – 4	
RENTS AND ROYALTIES OF GUANO, &c., ISLANDS:	£. s. d.	
Malden	497 10 –	
Sydney, Caroline and Flint	75 – –	
Christmas and Suwarrow	30 – –	
Phœnix	25 – –	
Starbuck	25 – –	
Hull and Gardner	50 – –	
Palmerston	25 – –	
	727 10 –	
		*24,705 – 5
BANK OF ENGLAND:		
Amount payable by the Bank of England, out of the Profits of Issue, for the Year to 5 April 1894 (24 Vict. c. 3)	168,934 4 3	
Fees on Stock Certificates (33 & 34 Vict. c. 71)	608 9 –	
		169,542 13 3
NAVAL PRIZE FUND:		
Contribution (27 & 28 Vict. c. 24)		300 – –
TRANSVAAL:		
Boer Debt, Interest and Sinking Fund †		15,074 17 8
CONTRIBUTION FROM INDIAN REVENUES:		
Moiety of the Annuity granted to the Red Sea and India Telegraph Company, and of One Year's Charge for Management of the same (25 & 26 Vict. c. 39)		‡ 18,027 – –
BANKRUPTCY ACT, 1883 (46 & 47 Vict. c. 52):		
Repayment from the Bankruptcy Fees, &c. Account. Amounts expended from various voted services for the year ended 31st March 1894	£. s. d. 71,482 16 1	
Less,—Nominal amount of interest, &c., for the same period on funds transferred to the National Debt Commissioners under the Courts of Justice (Salaries and Funds) Act, 1869, (32 & 33 Vict. c. 91), that would have been applicable towards meeting the above expenses had not such transfer taken place	£. s. d. 37,909 10 9	
Rent of 34, Lincoln's Inn Fields, erected from Bankruptcy Funds now used by another Department	400 – –	
Amount due to Bankruptcy Fees Account for Judicature Stamps used in 1884 for Bankruptcy business	5,444 1 6	
	43,753 12 3	
COMPANIES (WINDING UP) ACT, 1890:		27,729 3 10
Repayment from the Companies (Winding up) Fees Account, of the amounts expended from various voted services to 31 March 1894		9,520 10 3
Carried forward £.		264,899 5 5

* From the 1st April 1892 all fines and forfeitures received in the Justiciary and Sheriffs Courts in Scotland have been appropriated in aid of the Vote for Law Charges, and Courts of Law, Scotland; the amount so appropriated in the year ended 31st March 1895 was 4,911*l.* –*s.* 5*d.*

† *See* note on page 101.

‡ For amount issued in respect of Red Sea and India Telegraph Company's Annuity, *see* page 37.

DETAILED STATEMENT of Miscellaneous Revenue—*continued.*

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward - - -							264,899	5	5
EXPENSES OF ADMINISTRATION OF LOCAL LOANS:									
Incurred by the following Departments in the year 1893–94, and Repaid from the Local Loans Fund (50 & 51 Vict. c. 16, s. 2):									
Treasury - - - - - - - - -	-		-	400	-	-			
National Debt Office - - - - - - -	-		-	307	-	-			
Inland Revenue - - - - - - - -	-		-	84	16	10			
Exchequer and Audit Office - - - -	-		-	1,096	6	6			
Public Works Loan Commissioners, England -	-		-	4,692	19	6			
Fishery Board, Scotland - - - - - -	-		-	76	2	6			
Commissioners of Public Works, Ireland (part of Expenses) - - - - - - - - -	-		-	16,477	-	-			
Irish Land Commission (part of Expenses) - -	-		-	14,000	-	-			
							37,134	5	4
NAVAL DEFENCE:									
Balance at credit of Naval Defence Account in excess of authorised maximum expenditure on Contract Shipbuilding repaid in pursuance of (57 & 58 Vict. c. 30, s. 41) - - - - -	-		-	-		-	288,857	2	6
SHERIFFS COURTS CONSIGNATIONS (SCOTLAND):									
On account of unclaimed balances of Consignations (56 & 57 Vict. c. 44, s. 6) - - - - - -	-		-	-		-	17,000	-	-
RECEIPTS BY CIVIL DEPARTMENTS, &c.:									
BOARD OF TRADE:									
Amount received in respect of the rights and interests of the Crown in the Foreshores of the United Kingdom (29 & 30 Vict. c. 62) - -	299	11	2						
Contribution from Masters and Seamen towards their Pensions (16 & 17 Vict. c. 131) - - -	6	15	-						
Penalties under Merchant Shipping and Passenger Acts* - - - - - - - - - -	701	2	1						
				1,007	8	3			
Carried forward - - - £.				1,007	8	3	607,890	13	2

* For further Receipts in connection with the Merchant Shipping Acts, *see* page 30.

DETAILED STATEMENT of Miscellaneous Revenue—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -		1,007 8 3	607,890 13 3
RECEIPTS BY CIVIL DEPARTMENTS, &c.—*contd.*			
CIVIL LIST, Receipt from:			
For Salaries formerly payable to the Officers of the late Marshalsea (5 Vict. Sess. 2, c. 22) - -	- -	615 - -	
CIVIL SERVICE COMMISSION:			
Fees received Abroad - - - - - - -	- -	116 19 -	
COLONIAL OFFICE:			
St. Helena.—Principal and Interest of Widows and Orphans' Fund - - - - - - - -	50 - -		
* Fiji, Grants in Aid.—Second instalment in part repayment - - - - - - - - - -	1,153 17 11		
Sierra Leone:			
Anglo-French Boundary Commission.—Sale of Old Stores - - - - - - - -	5 3 3		
Samoa:			
Unclaimed Salary of former Deputy Commissioner - - - - - - - - -	21 7 10		
Stellaland Government:			
Realisation of part of Assets - - - -	127 8 6		
Western Pacific:			
Fees of Court, &c. - - - - - - -	68 8 7		
Bank Interest - - - - - - - - -	11 15 -		
		1,438 1 1	
COUNTY COURT OFFICERS, &c., IRELAND:			
Fees received by Clerks of the Crown and Peace (40 & 41 Vict. c. 56) - - - - - - -	714 5 -		
Local Bankruptcy Proceedings—Fees (51 & 52 Vict. c. 44) - - - - - - - - - -	1,227 8 8		
		1,941 13 8	
DUNDRUM CRIMINAL LUNATIC ASYLUM:			
Sale of Old Rags, &c. - - - - - - -	- -	3 14 6	
Carried forward - - - £.		5,122 16 6	607,890 13 3

* *See* page 101.

DETAILED STATEMENT of Miscellaneous Revenue—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -		5,122 16 6	607,890 13 3
RECEIPTS BY CIVIL DEPARTMENTS, &c.—*cont^d.*			
EDUCATION, ENGLAND AND WALES:			
Repayment of Grants, &c. ascertained to have been overpaid in former years - - - - - -	162 2 8		
Refund of overpayment to Training College - -	16 - -		
Repayment of Cost of Inspection of Schools:			
*Isle of Man - - - - -	379 5 1		
Isle of Jersey - - - - -	170 14 8		
	549 19 9		
Copies of Documents, &c. - - - - - -	14 10 8		
		742 13 1	
EDUCATION, SCOTLAND:			
Repayment of Grants, &c., ascertained to have been overpaid in former years - - - - - -	6 1 6		
Copies of Documents, &c. - - - - - -	9 18 3		
		15 19 9	
†FISHERY BOARD, SCOTLAND:			
Fees for Brands on Herring Barrels (21 & 22 Vict. c. 69) - - - - - - - - - -	8,747 9 4		
Proceeds of Sale of Old Stores, &c. - - -	4 9 9		
Proceeds of Sale of Sailing Cruiser "Vigilant" -	355 5 7		
Proceeds of Sale of Nets of Trawlers forfeited under the Herring Fishery (Scotland) Act, 1889 - -	28 15 10		
		9,136 - 6	
FRIENDLY SOCIETIES REGISTRY.—Fees from Friendly, Industrial, Provident, Loan, and Building Societies, Trade Unions, Savings Banks, &c. (38 & 39 Vict. c. 60, &c.) - - - - - - - - - -	- -	855 8 10	
HARBOURS OF REFUGE:			
Peterhead Harbour—Rent, &c. - - - -	38 6 8		
St. Catherine's Harbour, Jersey:			
Rent - - - - - - - - - -	165 - -		
		203 6 8	
Carried forward - - - £.		16,076 5 4	607,890 13 3

* For further receipts from Isle of Man, *see* page 33.
† *See* also page 27 (Expenses of Administration of Local Loans).

DETAILED STATEMENT of Miscellaneous Revenue—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -		16,076 5 4	607,890 13 3
RECEIPTS BY CIVIL DEPARTMENTS, &c.—*cont^d.*			
HOUSE OF COMMONS:	£. s. d.		
Fees on Private Bills (12 & 13 Vict. c. 72) - -	- -	25,023 12 –	
HOUSE OF LORDS:			
Judicial Fees, &c. - - - - - - - -	1,033 1 1		
Taxing Fees - - - - - - - - -	402 6 3		
Bill, &c. Fees - - - - - - - - -	16,251 14 6		
Fees on Introduction of Peers - - - -	36 3 –		
Miscellaneous - - - - - - - -	25 10 –		
	17,748 14 10		
Deduct,—Superannuation Allowances in excess of Interest on Invested Fee Fund - -	963 9 8		
		16,785 5 2	
*LAND COMMISSION, IRELAND:			
Fees and Costs, &c. recovered - - - - -	- -	785 7 1	
LOCAL GOVERNMENT BOARD, ENGLAND:			
Pauper Lunatics, England: Refund of Payments from the Grants for - - - - - - - -	524 16 –		
Exchequer Contribution forfeited under the Police Act, 1890 - - - - - - - - -	237 18 10		
		762 14 10	
†MERCHANT SHIPPING ACTS:			
Fines received in Ireland - - - - - -	- -	30 5 6	
MINT:			
Seignorage on Silver purchased for Coinage - -	301,669 7 –		
Profit on Bronze Coinage - - - - - -	4,545 13 11		
Gold and Silver Sweep - - - - - - -	2,239 19 6		
Repayment of Expenses of Coinage and Specimen Dies for Colonial and Foreign Governments, &c.	8,176 6 5		
Rent of Refinery - - - - - - - - -	495 2 6		
For Electric Lighting of Residences in the Mint -	24 11 –		
Bank Interest, Melbourne Mint Accounts - -	343 6 4		
Assays of Pyx Pieces - - - - - - -	175 15 –		
Fees for Instructions in Assaying - - - -	4 – –		
Fees on Trial of Diet - - - - - - -	27 6 –		
	317,701 7 8		
Less,—Receipts Appropriated in Aid of Vote -	76,800 – –		
		240,901 7 8	
NATIONAL GALLERY OF IRELAND:			
Admission Fees - - - - - - - - -	- -	21 17 3	
Carried forward - - - £.		300,386 14 10	607,890 13 3

* *See* also page 27 (Expenses of Administration of Local Loans).
† For further Receipts in connection with the Merchant Shipping Acts, *see* Board of Trade, page 27.

DETAILED STATEMENT of Miscellaneous Revenue—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -		300,386 14 10	607,890 13
RECEIPTS BY CIVIL DEPARTMENTS, &c.—*cont^d.*			
PRISONS, ENGLAND AND THE COLONIES (including Convict Prisons):			
Excess of Receipts over Expenditure in the Year 1893–94:			
Manufacturing Department -	9,589 6 10		
Farm - - - - - -	1,527 17 1		
	11,117 3 11		
Purchase Money of Chester Castle, Morpeth, and Kirkdale Prisons - - - - - - -	23,828 12 –		
Sale of Old Stores, Refuse, &c. - - - - -	2,034 19 8		
Rent - - - - - - - - - - -	575 16 4		
Miscellaneous - - - - - - - -	817 2 10		
		38,373 14 9	
PRISONS, SCOTLAND:			
Receipts for Maintenance of Prisoners - - -	1 7 4		
Profit on Prisoners' Labour - - - - -	3,597 9 1		
Sale of Old Stores - - - - - - -	63 3 1		
Rent - - - - - - - - - - -	73 10 10		
Miscellaneous - - - - - - - -	10 3 11		
		3,745 14 3	
PRISONS, IRELAND:			
Excess of Receipts over Expenditure, in the Year 1893–94:			
Manufacturing Department - - - -	2,523 15 8		
Sale of Surplus Garden Produce - - - -	10 8 3		
Rent - - - - - - - - - - -	85 19 6		
Sale of Old Stores, &c. - - - - - - -	250 8 2		
Receipt from Prisoners for Attendance - - -	8 7 2		
Miscellaneous - - - - - - - -	1 2 8		
		2,680 1 5	
Carried forward - - - £.		345,186 5 3	607,890 13 3

DETAILED STATEMENT of Miscellaneous Revenue—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -		345,186 5 3	607,890 13 3
RECEIPTS BY CIVIL DEPARTMENTS, &c.—*cont^d.*			
*PUBLIC WORKS LOAN COMMISSIONERS, ENGLAND:	£. s. d.		
Fees paid by Borrowers - - - - - - -	- -	9,314 1 11	
RECEIVER OF HEREDITARY REVENUE.—Fines, not Hereditary Revenue, received under various Acts -	- -	1,855 16 1	
REGISTER HOUSE DEPARTMENTS, EDINBURGH:			
Fees received by the Interim Keeper of the Register of Entails - - - - - - - - -	74 4 7		
Sale of Paper - - - - - - - - -	- 2 -		
		74 6 7	
SECRETARY FOR SCOTLAND:			
Fees on Appointment, &c. - - - - -	15 7 -		
Fees for licences to practise Anatomy - - -	10 12 6		
Crofters Colonization—Bank Interest - - -	210 - 7		
		236 - 1	
SUPERANNUATIONS:			
Refund of gratuity - - - - - - -	- -	7 - -	
SURVEYS OF THE UNITED KINGDOM:			
Receipts for Surveys, Old Stores, &c. - - -	- -	4,658 18 1	
*TREASURY AND SUBORDINATE DEPARTMENTS:			
Temporary Commissions:			
Educational Endowments (Ireland) Commission—Repayment of part of Cost of advertising Draft Schemes - - - - - - -	46 6 9		
Tuberculosis Commission—Sale of apparatus -	15 10 -		
Crofters' Colonization Board—Bank Interest -	- 2 4		
		61 19 1	
Paymaster General's Office:			
Interest on Moneys invested—Deposit Funds -	- -	12,525 - 3	
Miscellaneous - - - - - - - -	- -	- - 3	
UNIVERSITY OF LONDON:			
Surplus of Candidates' Fees, Year to 31st March 1894 - - - - - - - - - -	- -	1,128 6 7	
WORKS, OFFICE OF, ENGLAND:			
Brompton Cemetery Burial Receipts - - -	2,000 - -		
Office of Works:			
Fees for Schedules of Contracts, &c. - -	72 4 6		
		2,072 4 6	
			377,119 18 8
Carried forward - - - £.			985,010 11 11

* *See* also page 27 (Expenses of Administration of Local Loans).

DETAILED STATEMENT of Miscellaneous Revenue—*continued.*

	£.	s.	d.	£.	s.	d.
Brought forward - - -				985,010	11	11
POST OFFICE SAVINGS BANKS:						
Surplus of Interest accrued in the Year to 31st December 1893, from Securities to the credit of the Post Office Savings Banks Fund, beyond the Interest paid and credited to the Depositors, &c. - - - - - - - - -				35,100	9	10
SAVINGS ON GRANTS OF PARLIAMENT, AND OVER-ISSUES REPAID:						
Unexpended Cash Balances of Grants of Parliament, 1893–94 -	471	–	–			
Savings and Repayments on account of Issues out of the Consolidated Fund - - - - - - - - - -	295	18	1			
				766	18	1
ISLE OF MAN:*						
Contribution received from the Customs Revenue of the Isle of Man, for the year 1893–94 (29 Vict. c. 23) - - - - - - - - - - -				10,000	–	–
WAR OFFICE:						
Unclaimed Balances - - - - - - - - - - - - -				1,303	7	4
TREASURY CHEST:						
Net Gain on Transactions in 1893–94 - - - - - - - - - -				9,213	13	3
CONSCIENCE MONEY:						
Money remitted by sundry Persons for Conscience Sake, &c., to the Chancellor of the Exchequer - - - - - - - - - - - - - -				637	17	10
CASUAL RECEIPTS:						
Repayment of Building Grant to St. Peter's Infant School, Birmingham - -				28	11	8
				1,042,061	9	11
FEE, &c. STAMPS (for Details, *see* page 34) - - - - - - - - -				823,724	9	6
TOTAL - - - £.				1,865,785	19	5

* For further Receipts from Isle of Man, *see* Education, England and Wales, page 29.

DETAILED STATEMENT of Miscellaneous Revenue—*continued.*

FEE AND PATENT STAMPS.

DETAILED STATEMENT of the AMOUNT received by the INLAND REVENUE DEPARTMENT for FEE and PATENT STAMPS, in the UNITED KINGDOM, during the Year ended 31st March 1895.

DESCRIPTION.	Gross Receipt.	Discounts and Repayments.	Net Receipt.
	£. s. d.	£. s. d.	£. s. d.
FEE STAMPS:			
Admiralty Court (Ireland)	6 6 6	- - -	6 6 6
Bankruptcy Court (Ireland)	3,774 3 -	4 1 -	3,770 2 -
Board of Agriculture	21 17 6	84 - -	—62 2 6
Chancery Fund (Ireland)	432 7 -	- 5 -	432 2 -
Civil Service Commission	16,144 6 -	6 16 -	16,137 10 -
Colonial Stock Act	50 - -	- - -	50 - -
Companies Registration	46,496 2 5	15 10 -	46,480 12 5
County Courts (Ireland)	25,961 12 -	13 14 6	25,947 17 6
Courts of Survey—Merchant Shipping	18 6 -	- - -	18 6 -
Crofters Commission (Scotland)	56 8 6	- - -	56 8 6
District Audit	42,527 15 -	60 - -	42,467 15 -
Edinburgh Gazette	3,304 13 6	- - -	3,304 13 6
Judgments Registry Fund (Ireland)	2,856 17 -	- 11 -	2,856 6 -
Judicature (England)	341,997 1 5	205 15 6	341,791 5 11
Ditto (Ireland)	36,132 11 9	8 6 8	36,124 5 1
Land Commission (Ireland)	1,265 6 5	11 18 6	1,253 7 11
Land Registry (England)	16,257 10 8	9 12 -	16,247 18 8
Law Courts (Scotland)	12,019 10 4	75 4 -	11,944 6 4
London Gazette	21,082 4 -	133 10 -	20,948 14 -
Newspaper Registration	368 15 -	- - -	368 15 -
Police Courts (Metropolis)	10,350 1 6	- - -	10,350 1 6
Public Record (England)	706 13 6	- - -	706 13 6
Ditto (Ireland)	795 19 6	- - -	795 19 6
Railway Commission	143 13 -	- - -	143 13 -
Register House (Scotland)	45,851 19 11	662 5 10	45,189 14 1
Registration of Deeds (Ireland)	13,135 16 6	36 8 9	13,099 7 9
Registration of Title (Ireland)	625 2 3	3 19 6	621 2 9
TOTAL FEE STAMPS £.	642,383 - 2	1,331 18 3	641,051 1 11
PATENTS FOR INVENTIONS, &c.	175,224 - 4½	199 11 -	175,024 9 4½
TOTAL FEE and PATENT STAMPS £.	817,607 - 6½	1,531 9 3	816,075 11 3½
Balance of Receipts outstanding on 31st March 1894			38,511 6 4¾
Receipts in the year ended 31st March 1895 (as above)			816,075 11 3½
			854,586 17 8¼
Payments into the Exchequer:		£. s. d.	
In respect of the year ended 31st March 1894		38,511 6 4	
In respect of the year ended 31st March 1895		785,213 3 2	
			823,724 9 6
Balance outstanding on 31st March 1895 £.			30,862 8 2¼

Inland Revenue Office,
17 June 1895.

Charles Turner,
Accountant and Comptroller General.

REFERENCES

TO

DETAILS OF EXCHEQUER ISSUES, 1894-95.

I.—CONSOLIDATED FUND SERVICES.

1. NATIONAL DEBT SERVICES.

PERMANENT OR FIXED ANNUAL CHARGE.

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NATIONAL DEBT SERVICES, 1894-95.

DETAILED STATEMENT of the Amount issued from the Exchequer, in the Year ended 31st March 1895, for Payment of Interest of the FUNDED and UNFUNDED DEBT, for TERMINABLE ANNUITIES, for Management of the DEBT, and for the NEW SINKING FUND.

	Great Britain.			Ireland.		
	£.	s.	d.	£.	s.	d.
PERMANENT OR FIXED ANNUAL CHARGE.						
I.—INTEREST OF FUNDED DEBT:						
1. PERPETUAL ANNUITIES:						
(1.) 2¾ per Cents. Consols	13,861,989	17	8	528,076	7	11
(2.) 2¾ per Cents. (1905)	125,389	6	5	2,409	5	11
(3.) 2½ per Cents.	793,139	4	7	10,658	2	3
(4.) Exchequer Bonds, 1853, renewed in 1894 for three years (16 Vict. c. 23) (2½ per Cent.)	10,445	–	–	—		
(5.) Issue to the Dividend Account at the Bank of England, under 24 Vict. c. 3, s. 5 (*see* page 97)	5,000	–	–	—		
(6.) Savings Banks "Book Debt," National Debt (Conversion of Exchequer Bonds) Act, 1892, 55 & 56 Vict. c. 26	357,500	–	–	—		
2. GOVERNMENT DEBTS to the BANKS of ENGLAND and IRELAND, at 2¾ per Cent. (*see* page 89)	302,915	5	–	72,346	3	–
TOTAL INTEREST of FUNDED DEBT £.	15,456,378	13	8	613,489	19	1
	£. 16,069,868. 12. 9.					

NATIONAL DEBT SERVICES, 1894-95—*continued.*

AMOUNT issued for Interest of the Funded and Unfunded Debt, &c.—*continued.*

	Great Britain.	Ireland.
	£. s. d.	£. s. d.
II.—TERMINABLE ANNUITIES:		
(1.) ANNUITIES FOR LIFE AND TERMS OF YEARS (per 10 Geo. 4, c. 24; 3 Will. 4, c. 14; 16 & 17 Vict. c. 45; 27 & 28 Vict. c. 43; 45 & 46 Vict. c. 51; 51 & 52 Vict. c. 15):		
£. s. d.		
(*a*) Life Annuities - - - 1,154,533 11 6		
(*b*) Annuities for Terms of Years 21,939 17 11		
	1,176,473 9 5	—
(2.) RED SEA AND INDIAN TELEGRAPH COMPANY'S ANNUITY, expiring 4th August 1908 (25 & 26 Vict. c. 39) - - - - - - - - -	*36,000 - -	—
(3.) CONVERTED ANNUITIES expiring in 1904, and representing Annuities which were to cease in 1885, and were prolonged (46 & 47 Vict. c. 54, s. 5):		
£.		
Trustee Savings Banks, expiring 15th February 1904 - - - - - 362,104		
Post Office Savings Banks, expiring 22nd February 1904 - - - 321,918		
	684,022 - -	—
(4.) CHANCERY FUNDS ANNUITY, expiring 5th July 1904 (51 & 52 Vict. c. 15), payable quarterly - - -	2,598,300 - -	—
(5.) SAVINGS BANKS ANNUITIES, created under the National Debt and Local Loans Act. 1887 (50 & 51 Vict. c. 16), expiring in 1901 and 1902 - - -	1,786,367 - -	—
(6.) MINOR ANNUITIES:		
(*a*) Sinking Fund Annuity, created in 1853 to extinguish nominal increase to capital of Debt caused by the conversion of 3 per Cent. Stock into 2½ per Cent. Stock, and expiring 1894 (33 & 34 Vict. c. 71, s. 69) (final payment) - - - - - - - -	6,906 14 7	—
(*b*) Trustee Savings Banks Deficiency Annuity, created in 1881 and expiring 1908 (43 & 44 Vict. c. 36), payable half-yearly - - - - - - - -	83,672 12 -	—
(*c*) Annuity created in 1884, in consideration of the cancellation of Consols and creation of similar amount of 2¾ per Cent. Stock, expiring in 1903 (26 Vict. c. 14; 46 & 47 Vict. c. 54; and 47 Vict. c. 2)	35,121 - -	—
(*d*) Sinking Fund Annuity, created in 1884 to extinguish nominal increase to capital of Debt, caused by the conversion of 3 per Cent. Stock into 2¾ and 2½ per Cent. Stock, expiring in 1934 (47 & 48 Vict. c. 23, s. 3) - - - - - - - - -	15,547 5 -	—
TOTAL TERMINABLE ANNUITIES - - £.	6,422,410 1 -	—
	£. 6,422,410. 1. -.	

* A moiety of the annuity is repaid from Indian Revenues (*see* page 26).

NATIONAL DEBT SERVICES, 1894-95—*continued.*

AMOUNT issued for Interest of the Funded and Unfunded Debt, &c.—*continued.*

	Great Britain.	Ireland.
III.—INTEREST OF THE UNFUNDED DEBT:	£. s. d.	£. s. d.
(1.) EXCHEQUER BILLS, per 29 Vict. c. 25 - - - -	48,794 10 –	—
March Bills: Half-year to 11th September 1894, at 1½ per cent. per annum. Half-year to 11th March 1895, at 1 per cent. per annum. June Bills: Half-year to 11th June 1894, at 2¾ per cent. per annum. Half-year to 11th December 1894, at 1¼ per cent. per annum.		
(2.) TREASURY BILLS:		
(*a*) For Supply - - - - - - - - -	123,047 10 4	—
(*b*) Issued under the National Debt Redemption Act, 1889 - - - - - - - -	61,017 11 3	—
(*c*) Issued under the Imperial Defence Act, 1888 -	68,588 10 10	—
(*d*) Issued under the Naval Defence Act, 1889 -	21,643 15 –	—
(3.) EXCHEQUER BONDS:		
(*a*) Issued under the National Debt Redemption Act, 1889 - - - - - - - - -	106,871 17 6	—
(*b*) Issued under the Naval Defence Act, 1889 -	9,570 – –	—
(4.) ADVANCES by the Bank of England and National Debt Commissioners in aid of Ways and Means - -	10,232 3 8	—
(5.) ADVANCES by the Bank of England, ON ACCOUNT OF THE DEFICIENCY OF THE INCOME OF THE CONSOLIDATED FUND (29 & 30 Vict. c. 39) - - - -	12,064 6 1	—
TOTAL INTEREST of the UNFUNDED DEBT - - £.	461,830 4 8	—
	£. 461,830. 4. 8.	
IV.—ADJUSTMENTS UNDER THE FINANCE ACT, 1894 (57 & 58 Vict. c. 30):		
Interest on Imperial Defence Loan unrepaid on 31st March 1894 - - - - - - - - - - -	26,405 3 2	—
Interest on Naval Defence Loan unrepaid on 31st March 1894 - - - - - - - - - - -	124,269 13 9	—
TOTAL - - - £.	150,674 16 11	—
	£. 150,674. 16. 11.	

NATIONAL DEBT SERVICES, 1894-95—*continued.*

AMOUNT issued for Interest of the Funded and Unfunded Debt, &c.—*continued.*

	Great Britain.	Ireland.
	£. s. d.	£. s. d.
(*a*) Government Stocks	539,575,493 9 2	20,825,188 19 6
(*b*) Nominal Capital of Annuities, computed under 24 Vict. c. 3:		
At 10 years' purchase	53,668,349 10 –	—
At 15 years' purchase	5,993 12 6	—
(*c*) Local Loans Stock	39,949,257 9 4	1,004,510 5 1
(*d*) Guaranteed Land Stock	– – –	235,911 – –
£.	633,199,094 1 –	22,065,610 4 7

V.—MANAGEMENT OF THE DEBT:	Great Britain. £. s. d.	Ireland. £. s. d.
1. FUNDED DEBT:		
On the Unredeemed Public Debt, as it stood on 31st March 1893:		
Charge for management on the above for the year to 31st March 1894:		
(*a*) Bank of England (55 and 56 Vict. c. 48):		
On 500,000,000*l.*, at the rate of 325*l.* per million	£. s. d. 162,500 – –	
On 133,199,094*l.* 1*s.* at the rate of 100*l.* per million	13,319 18 2	
	175,819 18 2	
Less Amount payable from the Local Loans Fund (50 & 51 Vict. c. 16, s. 18)	11,092 13 7	
	164,727 4 7	—
(*b*) Bank of Ireland (55 & 56 Vict. c. 48):		
On 22,065,610*l.* 4*s.* 7*d.*, at the rate of 425*l.* per million	9,377 17 8	
Less Amount payable from the Local Loans Fund, under 50 & 51 Vict. c. 16, s. 18 £. s. d. 426 18 4		
Ditto by the Irish Land Commission (on Guaranteed Land Stock) 100 5 3		
	527 3 7	
2. UNFUNDED DEBT:	– – –	8,850 14 1
Charge for Management (55 & 56 Vict. c. 48):		
Exchequer Bills (3,247,500*l.*), Exchequer Bonds (6,190,869*l.* 17*s.* 8*d.*), at the rate of 100*l.* per million	943 16 9	
Treasury Bills (11,308,500*l.*), at the rate of 200*l.* per million	2,261 14 –	
	3,205 10 9	—
3. BANK OF ENGLAND:		
Remuneration and expenses under Section 6 of the National Debt Redemption Act, 1893 (56 & 57 Vict. c. 64)	100 – –	—
4. OTHER CHARGES:		
For manufacturing Stock Certificates (26 Vict. c. 28, s. 9, and 33 & 34 Vict. c. 71, s. 40), Exchequer Bonds (52 Vict. c. 4), year to 31st December 1894	69 11 8	—
TOTAL MANAGEMENT of the DEBT £.	168,102 7 –	8,850 14 1
	£. 176,953. 1. 1.	
VI.—NEW SINKING FUND:		
Amount issued to the National Debt Commissioners (38 & 39 Vict. c. 45, 50 & 51 Vict. c. 16, and 52 Vict. c. 6), (for application, *see* page 88)	1,718,263 3 7	—

* OTHER CONSOLIDATED FUND SERVICES.

CIVIL LIST.

Detailed Statement of the Amount Issued from the Exchequer in the Year ended 31st March 1895, for Payment on account of the Civil List.

	£. s. d.	AMOUNTS Issued for Payment. £. s. d.
Civil List Charges, as per Schedule to the Act 1 Vict. c. 2:		
Class I. Her Majesty's Privy Purse	60,000 – –	
„ II. Salaries of Her Majesty's Household and Retired Allowances	131,260 – –	
„ III. Expenses of Her Majesty's Household	172,500 – –	
„ IV. Royal Bounty, Alms, and Special Services	13,200 – –	
„ VI. Unappropriated	8,040 – –	385,000 – –
„ V. Pensions granted under the above Act (limited to 1,200 *l.* per annum)		22,774 3 1
Total Amount issued on account of the Civil List	£.	407,774 3 1

* It must be borne in mind that Exchequer Issues do not necessarily represent final payments.

OTHER CONSOLIDATED FUND SERVICES—*continued.*

ANNUITIES AND PENSIONS.

DETAILED STATEMENT of the Amount Issued from the Exchequer, in the Year ended 31st March 1895, for Payment of ANNUITIES and PENSIONS and COMPENSATIONS charged on the CONSOLIDATED FUND.

To Whom Payable.	By what Acts Granted.	Amounts Issued or Payment.	
		£. s. d.	£. s. d.
* ANNUITIES to the ROYAL FAMILY :			
Her Imperial Majesty, Victoria, Dowager German Empress, &c. (the Princess Royal)	20 & 21 V. c. 2	8,000 – –	
His Royal Highness Albert Edward, Prince of Wales	26 & 27 V. c. 1	40,000 – –	
Her Royal Highness the Princess of Wales	26 & 27 V. c. 1	10,000 – –	
His Royal Highness Alfred Ernest Albert, Duke of Edinburgh (Duke of Saxe Coburg and Gotha)	36 & 37 V. c. 80	10,000 – –	
Her Royal Highness Helena Augusta Victoria (Princess Christian of Schleswig-Holstein-Sonderbourg-Augustenburg)	29 & 30 V. c. 7	6,000 – –	
Her Royal Highness Louise Caroline Alberta, Princess, Marchioness of Lorne	34 & 35 V. c. 1	6,000 – –	
His Royal Highness Arthur William Patrick Albert, Duke of Connaught and Strathearn	34 & 35 V. c. 64 41 & 42 V. c. 46	15,000 – – 10,000 – –	
Her Royal Highness the Duchess of Albany	45 V. c. 5	6,000 – –	
Her Royal Highness Beatrice Mary Victoria Feodore (Princess Henry of Battenberg)	48 & 49 V. c. 24	6,000 – –	
Her Royal Highness the Princess Augusta (Duchess of Mecklenburg Strelitz)	6 & 7 V. c. 25	3,000 – –	
His Royal Highness the Duke of Cambridge	13 & 14 V. c. 77	12,000 – –	
Her Royal Highness the Princess Mary (Princess of Teck)	13 & 14 V. c. 77 29 & 30 V. c. 48	3,000 – – 2,000 – –	
Annuity under Prince of Wales's Children Act, 1889	52 & 53 V. c. 35	36,000 – –	
	Carried forward £.		173,000 – –

* Some of these Annuitants receive emoluments from the amounts voted for the Forces.

DETAILED STATEMENT of Amount issued for Annuities and Pensions—*continued.*

To Whom Payable.		By what Acts Granted.	Amounts Issued for Payment. £. s. d.	£. s. d.
Brought forward				173,000 – –
* PENSIONS for NAVAL and MILITARY SERVICES :	Duration of the Grant.			
†The Heirs of the Duke of Schomberg (transferred from Gross Revenues in 1854)	In perpetuity	1 Geo. 1, No. 78 19 & 20 V. c. 59	720 – –	
Lord Rodney	To all and every the Heirs male to whom the Title of Lord Rodney shall descend	33 G. 3, c. 77	2,000 – –	
Earl Nelson	To whom the Title of Earl Nelson shall descend	46 G. 3, c. 146	5,000 – –	
			7,720 – –	
Duke of Wellington	For Life of the present Duke	50 G. 3, c. 8 52 G. 3, c. 37	2,000 – – 2,000 – –	
Viscount Combermere	For Life	54 G. 3, c. 163	2,000 – –	
Lord Seaton	For Life of the present Baron	3 & 4 V. c. 11	2,000 – –	
Lord Keane	For Life of the present Baron	4 & 5 V. c. 1	2,000 – –	
Viscount Hardinge	To the present Viscount	9 & 10 V. c. 31	3,000 – –	
Viscount Gough	To the present Viscount and next Heir male who may succeed to the Title	9 & 10 V. c. 32	2,000 – –	
Lord Raglan	For Life of the present Baron	18 & 19 V. c. 64	2,000 – –	
Sir Henry Marshman Havelock-Allan, Bart.	For Life	21 & 22 V. c. 2	1,000 – –	
Lord Napier of Magdala	For Life of the present Baron	31 & 32 V. c. 91	2,000 – –	
				27,720 – –
		Carried forward £.		200,720 – –

* Some of these Annuitants receive emoluments from the amounts voted for the Forces.
† One moiety of this pension, viz., 1,080*l.*, payable to the Duke of Leeds, was commuted in 1876; of the remaining moiety the following amounts have been commuted :—96*l.* in 1877, and 264*l.* in 1883.

DETAILED STATEMENT of Amount issued for Annuities and Pensions—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment.	
		£. s. d.	£. s. d.
Brought forward - - -	- - - -	- -	200,720 - -
PENSIONS for POLITICAL and CIVIL SERVICES:			
Countess of Elgin and Kincardine, Widow of the late Governor General of India - - - - - - [For Life]	27 & 28 V. c. 31 -	1,000 - -	
Countess of Mayo - ditto - - ditto -	35 & 36 V. c. 56 -	1,000 - -	
First Class:			
The Right Hon. Spencer H. Walpole - - -	4 & 5 W. 4, c. 24	2,000 - -	
Third Class:			
*Vice Admiral Lord Clarence E. Paget, late First Secretary of the Admiralty - - - - -	4 & 5 W. 4, c. 24	1,200 - -	
First Class (under Act of 1869):			
†The Right Hon. H. C. E. Childers - - -	- - -	1,133 6 8	
The Right Hon. Viscount Cross - - - -	32 & 33 V. c. 60	2,000 - -	
The Right Hon. Lord George Hamilton - -	- - -	2,000 - -	
Second Class (under Act of 1869):			
The Right Hon. Charles P. Villiers, late President of the Poor Law Board - - - - - -	- - -	1,200 - -	
The Right Hon. Sir Michael E. Hicks Beach -	32 & 33 V. c. 60 - - -	1,200 - -	
		12,733 6 8	
The Right Hon. Lord Emly (died 21st April 1894)	- - -	*352 14 11*	
			13,086 1 7
	Carried forward - - -	£.	213,806 1 7

* In receipt of 42 *s.* per diem for Navy retired pay.
† £. 2,000 per annum, less 866 *l.* 13 *s.* 4 *d.* while receiving a compensation allowance of that amount from the Colony of Victoria.

DETAILED STATEMENT of Amount issued for Annuities and Pensions—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment.	
		£. s. d.	£. s. d.
Brought forward - - -	- - -	- -	213,806 1 7
PENSIONS for JUDICIAL SERVICES (ENGLAND):			
Right Hon. Earl Selborne, late Lord Chancellor	- - -	5,000 - -	
Right Hon. Lord Halsbury, late Lord Chancellor - - - - - - - - -	39 G. 3, c. 110 - 2 & 3 W. 4, c. 111	5,000 - -	
Right Hon. Lord Herschell, Lord Chancellor (5,000 *l.* a year, suspended) - - - -	- - -	—	
Right Hon. Lord Blackburn, late Lord of Appeal - - - - - - - - -	39 G. 3, c. 110 - 53 G. 3, c. 153 - 6 G. 4, cc. 83 & 84	3,750 - -	
Right Hon. Lord Hannen, late Lord of Appeal (died 29th March 1894) - - - -	36 & 37 V. c. 66 & 39 & 40 V. c. 59	*864 11 8*	
Right Hon. Sir James Bacon, late Vice Chancellor - - - - - - - - -	5 V. c. 5 - - 36 & 37 V. c. 66	3,500 - -	
Right Hon. Sir Edward Fry, late Lord Justice of Appeal - - - - - - - - -	- - -	3,500 - -	
Right Hon. George Denman, late Judge, Queen's Bench Division - - - - - - -	36 & 37 V. c. 66	3,500 - -	
Right Hon. Sir Wm. R. Grove, late Judge Queen's Bench Division - - - - - - -	- - -	3,500 - -	
Right Hon. Lord Penzance, late Judge of the Court of Probate - - - - - - -	20 & 21 V. c. 77 34 & 35 V. c. 91	3,500 - -	
Carried forward - - - £.		32,114 11 8	213,806 1 7

DETAILED STATEMENT of Amount issued for Annuities and Pensions—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment.	
		£. s. d.	£. s. d.
Brought forward - - -	- - -	32,114 11 8	213,806 1 7
PENSIONS for JUDICIAL SERVICES (ENGLAND)—*continued.*			
Right Hon. Lord Field, late Judge, Queen's Bench Division - - - - - - -	36 & 37 V. c. 66	3,500 - -	
Sir J. Fitzjames Stephen, late Judge, Queen's Bench Division (died 11th March 1894) -		*631 18 10*	
Abdy, J. T., late County Court Judge - -	- - -	1,000 - -	
Cox, Homersham, late County Court Judge -	- - -	1,000 - -	
†Heywood, G. W., late County Court Judge (1,000*l.* a year from 5th May 1894) - -	- - -	656 11 10	
*Ingham, T. H., late County Court Judge - -	- - -	1,000 - -	
†Holroyd, H., late County Court Judge (1,000*l.* a year from 12th March 1894) - - -	- - -	805 11 1	
Russell, J. A., Q.C., late County Court Judge	- - -	1,000 - -	
Russell, Sir George, late County Court Judge -	51 & 52 V. c. 43 - - -	1,000 - -	
Terrell, T. H., late County Court Judge - -	- - -	1,000 - -	
Thompson, T. P. E., late County Court Judge -	- - -	1,000 - -	
Woodforde, W. F., late County Court Judge -	- - -	1,000 - -	
		45,708 13 5	
Cooke, W. H., late County Court Judge (died 20th October 1894) - - - - - -	- - -	*804 6 11*	
Kettle, Sir Rupert, late County Court Judge (died 6th October 1894) - - - -	- - -	*766 6 1*	
			47,279 6 5
	Carried forward - - - £.		261,085 8 -

* In addition to the above, Mr. Ingham receives 41*l.* per annum as late Bankruptcy Commissioner, borne on the Vote for Superannuations.

†*See* also page 58.

DETAILED STATEMENT of Amount issued for Annuities and Pensions—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment.	
		£. s. d.	£. s. d.
Brought forward - - -	- - - -	- -	261,085 8 –
COMPENSATIONS, COURTS OF JUSTICE (ENGLAND).			
Court of Queen's Bench:			
Kenyon, Hon. Edward, Clerk, Nisi Prius (died 21st October 1894) - - - Oxford and Western Circuits - - - City of London and other Cities - -	7 W. 4 & 1 V. c. 30	- -	*294 3 6*
Court of Exchequer:			
Harrison, R. (in perpetuity), Officer of the Pipe -	3 & 4 W. 4, c. 99 -	62 9 8	
Ellicombe, Richard Rouse, Assistant Chief Proclamator and Usher - - - - - -	- - - - 15 & 16 V. c. 73 -	87 7 –	
Ellicombe, Richard Rouse, Patent Messenger -	- - - -	93 18 4	
			243 15 –
Courts of Requests, &c.:			
Barker, Robert - - Clerk, Sheffield - -	- - - -	166 13 4	
Emmerson, R. Joynes - Clerk, Sandwich - -	- - - -	12 – –	
Heath, D. D. - - County Clerk, Middlesex - - - -	9 & 10 V. c. 95 - - - -	3,100 – –	
Pollock, L. A. - - Clerk, Ramsgate -	- - - -	25 16 –	
			3,304 9 4
Marshalsea Court:			
Griffiths, John - - Bailiff or Officer - -	- - - - 12 & 13 V. c. 101 -	50 – –	
Adams, Frederick W. - ditto - - -	- - - -	50 – –	
			100 – –
For Loss of Post Fines:			
Sir Edward Hulse, Bart. - - - - - -	5 & 6 W. 4, c. 82 -	- -	10 4 6
	Carried forward - - - £.		265,038 – 4

DETAILED STATEMENT of Amount issued for Annuities and Pensions—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment.	
		£. s. d.	£. s. d.
Brought forward			265,038 – 4
COMPENSATIONS, COURTS OF JUSTICE, ENGLAND—*continued.*			
Ecclesiastical and Prerogative Courts (including Ireland):			
Compensations to Officers* of the late Ecclesiastical, Royal Peculiar, and other Testamentary Courts in England and Ireland (including 896*l.* 0*s.* 8*d.* paid in Ireland), viz.:			
Barrington, Hon. and Rev. L. J. – Registrar		381 6 –	
Bathurst, Rev. E. S. ditto		547 14 8	
† Bathurst, Henry A. Proctor		608 12 –	
† Bathurst, Henry A. Registrar		65 – –	
Berry, John – Proctor		100 – –	
Bowker, Frederick – Clerk in Registry and Proctor		171 8 8	
Boydell, George – Proctor		139 19 4	
Brooks, G. H. – Examiner and Proctor		630 8 4	
Buckton, W. M. – Proctor	20 & 21 V. cc. 77 and 79.	610 5 8	
Burchett, J. R. – ditto		757 14 8	
Burrell, R. A. – ditto		1,083 10 –	
Clarkson, F. S. – ditto		1,571 13 8	
Cobb, Francis – ditto		101 5 –	
Currey, E. C. – Examiner and Proctor		485 12 4	
‡ Deane, Sir James Parker, LL.D. – Deputy Judge		100 17 –	
Dwyer, Francis – Proctor		82 12 –	
Carried forward £.		7,437 19 4	265,038 – 4

* Five of these Pensioners are also in receipt of Compensation Allowances of various amounts, ranging from 7*l.* 12*s.* 5*d.* to 32*l.* 19*s.* 3*d.*, in respect of the late Divorce Court, under 20 & 21 Vict. c. 85, s. 64. (For names and other particulars, *see* p. 58 of Appendix to the Estimates for Civil Services, House of Commons Paper, No. 237, of 1893.) One is Registrar of the Court of Arches.

† In addition to pension of 750*l.* per annum as Admiralty Registrar, borne on the Vote for Superannuations.

‡ In addition to 4*l.* 3*s.* 4*d.* for salary, as Advocate General of the Office of Lord High Admiral, to 23rd July 1894, on which date the office was abolished, borne on the Vote for Law Charges, England.

DETAILED STATEMENT of Amount issued for Annuities and Pensions—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment.	
		£. s. d.	£. s. d.
Brought forward - - -	- - -	7,437 19 4	265,038 - 4
COMPENSATIONS, COURTS of JUSTICE, ENGLAND—*continued.*			
Ecclesiastical and Prerogative Courts—continued.			
Compensations to Officers, &c.—*continued.*			
Fleury, Rev. John D., Registrar - - -	- - -	51 5 -	
French, Underwood, Examiner and Proctor	- - -	156 - 4	
Gaitskell, C. B. - Proctor - - -	- - -	299 15 -	
Gray, Thomas William ditto - - -	- - -	55 - -	
Gresley, Charles - Registrar - - -	- - -	83 3 4	
Guinness, A. H. - Proctor - - -	- - -	423 14 8	
Hamley, Edmund Gilbert - - ditto - - -	- - -	95 3 -	
Heales, Alfred - Proctor - - -	- - -	851 3 -	
Hone, Brindley - ditto - - -	20 & 21 V. cc. 77 and 79.	834 5 8	
Jennings, W.G.W.W.N. ditto - - -	- - -	1,487 8 4	
Kellock, Thomas C. ditto - - -	- - -	69 10 -	
Lawton, William - ditto - - -	- - -	1,268 2 4	
Lochner, C. P. - ditto - - -	- - -	525 5 4	
Loveday, George - ditto - - -	- - -	376 5 -	
Macdonald, Fitzherbert - - Registrar - - -	- - -	204 12 4	
Marsden, Thos. C. - Proctor - - -	- - -	449 5 4	
Moore, W. P. - - ditto - - -	- - -	453 5 -	
Carried forward - - - £.		15,121 3 -	265,038 - 4

DETAILED STATEMENT of Amount issued for Annuities and Pensions—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment.	
		£. s. d.	£. s. d.
Brought forward - - -	- - -	15,121 3 –	265,038 – 4
COMPENSATIONS, COURTS OF JUSTICE, ENGLAND—*continued.*			
Ecclesiastical and Prerogative Courts—continued.			
Compensations to Officers, &c.—*continued.*			
Nelson, A. O. - - Proctor - - -	- - -	973 6 –	
Oldershaw, A. P. - ditto - - -	- - -	199 8 4	
Prichard, W. T. - Examiner and Proctor	- - -	859 18 –	
Spinks, Thomas - Deputy Judge - -	- - -	108 – –	
Swettenham, G. F. - Proctor - - -	- - -	406 1 4	
Tebbs, H. V. - - ditto - - -	- - -	1,535 15 4	
Twiss, Sir Travers - Chancellor - -	- - -	79 15 8	
Waddilove, Cyrus - Proctor - - -	20 & 21 V. cc. 77 and 79.	134 3 8	
Williams, John V. H. Registrar - - -	- - -	78 1 –	
Wilson, Cadwallader ditto - - -	- - -	61 15 –	
		19,557 7 4	
37 Allowances under 50*l.* a year - - -	- - -	677 18 8	
		20,235 6 –	
Curteis, W. C., LL.D. - *Deputy Judge (died 4th October 1894)* -	- - -	*244 8 1*	
Hooper, A. C. - *Proctor (to 30th June 1894)* - - -	- - -	*218 17 6*	
**Jenner, E. F.* - *Proctor (died 14th June 1894)* - -	- - -	*541 – 1*	
†*Middleton, C. J.,* - *Proctor, (died 1st January 1894)* -	- - -	*5 3 6*	21,244 15 2
	Carried forward - - - £.		286,282 15 6

* In addition to a superannuation allowance at the rate of 950*l.* per annum as late Registrar, Probate Court, England, borne on the Vote for Superannuations.

† In addition to pension at the rate of 1,066*l.* 13*s.* 4*d.* per annum, as late Registrar, Probate Court, England, borne on the Vote for Superannuations.

DETAILED STATEMENT of Amount issued for Annuities and Pensions—*continued.*

To Whom Payable.		By what Acts Granted.	Amounts Issued for Payment.	
			£. s. d.	£. s. d.
Brought forward - - -		- - - -	- -	286,282 15 6
PENSIONS for JUDICIAL SERVICES, SCOTLAND:				
The Right Hon. Lord Moncrieff - -	Late Lord Justice Clerk and President of 2nd Division of the Court of Session - -	48 G. 3, c. 145 -	3,600 - -	
Right Hon. Lord Shand	Late Judge, Court of Session - - -	- - - -	2,700 - -	
*Macpherson, Norman -	Late Sheriff of Dumfries and Galloway - -	- - - -	166 13 4	
Gordon, James - -	Late Sheriff's Substitute — Banff -	- - - -	412 10 -	
Russell, Francis (died 13th November 1894)	Late Sheriff's Substitute — Roxburgh -	- - - -	*423 18 3*	
Wilson, John Dove -	Late Sheriff's Substitute — Aberdeen -	1 & 2 V. c. 119 - 16 & 17 V. c. 80 -	750 - -	
Orr, Robert - - -	Late Sheriff's Substitute — Rothesay -	- - - -	395 6 4	
¶Simpson, James, 412*l.* 10*s.* a year from 1st April 1894 - -	Late Sheriff's Substitute — Fort William -	- - - -	309 7 6	
Gibb, John - - -	Late Judge's Clerk -	- - - -	60 - -	
† Melville, Francis S. -	- ditto - - - -	- - - -	80 - -	
Thomson, Lockhart -	- ditto - - - -	- - - -	100 - -	
‡ M'Ewen, John - -	- ditto - - - -	- - - -	100 - -	
Cowper, Charles N. -	- ditto - - - -	- - - -	100 - -	
Finlay, William - -	- ditto - - - -	- - - -	100 - -	
Dewar, Francis J. -	- ditto - - - -	1 & 2 V. c. 118, s. 17.	60 - -	
Watt, James C. - -	- ditto - - - -	- - - -	100 - -	
‖ Hendry, William -	- ditto - - - -	- - - -	100 - -	
Simpson, Peter - -	- ditto - - - -	- - - -	100 - -	
§ Reid, William - -	Late Judge's Clerk and Keeper of the Rolls of the Court of Session -	- - - -	166 13 4	
Kinnear, James - -	- ditto - - - -	- - - -	166 13 4	
				9,991 2 1
		Carried forward - - - £.		296,273 17 7

* This officer received pension of 573*l.* 6*s.* 4*d.* per annum as late Professor of Scots Law, Edinburgh University, borne on the Vote for Universities and Colleges, Great Britain.

† This officer received salary as Depute Clerk of Session, at the rate of 550*l.* per annum, borne on the Vote for Law Charges, &c., Scotland.

‡ In addition to 250*l.* a year as ordinary Clerk, Court of Session, borne on the Vote for Law Charges, &c., Scotland.

§ This officer also received salary as Assistant Clerk, Court of Session, at the rate of 475*l.* per annum, borne on the Vote for Law Charges, &c., Scotland.

‖ This officer received 30*l.* per annum as clerk to advocate's depute.

¶ *See* also page 62.

DETAILED STATEMENT of Amount issued for Annuities and Pensions—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment.	
		£. s. d.	£. s. d.
Brought forward			296,273 17 7
PENSIONS for JUDICIAL SERVICES, IRELAND:			
The Right Hon. John T. Ball, late Lord Chancellor	40 G. 3, c. 69	3,692 6 –	
The Right Hon. Lord Ashbourne, late Lord Chancellor	40 G. 3, c. 69	5,692 6 –	
The Hon. F. A. Fitzgerald, late Baron, Exchequer Division	40 G. 3, c. 69	2,533 6 8	
Late Chairmen of Quarter Sessions, &c.:			
Darley, W. F., Q.C., Counties of Kildare, Carlow, Wicklow, and Wexford	21 & 22 V. c. 88	933 6 8	
De Moleyns, T., County Kilkenny	21 & 22 V. c. 88	933 6 8	
*Hemphill, C. H., County Kerry	40 & 41 V. c. 56	1,050 – –	
Jellett, H. P., King's County	40 & 41 V. c. 56	600 – –	
			13,434 12 –
COMPENSATIONS, COURTS of JUSTICE, IRELAND:			
Court of Queen's Bench:			
Hamilton, James A., Principal Assistant	30 & 31 V. c. 129	800 – –	
Hamilton, John S., General Clerk	7 & 8 V. c. 107	346 3 –	
Williams, William Gorman, Clerk in the Master's Office	7 & 8 V. c. 107	90 – –	
			1,236 3 –
Court of Common Pleas:			
Carey, Christopher, Assistant to General Clerk	7 & 8 V. c. 107		133 8 –
Court of Exchequer:			
Carey, Richard, Assistant to Filacer	7 & 8 V. c. 107	262 10 –	
Bedford, Maunsell W., Engrossing and Copying Clerk	7 & 8 V. c. 107	90 – –	
			352 10 –
			311,430 10 7
†PENSIONS for DIPLOMATIC SERVICES:	Date of Grant.		
Lord Napier and Ettrick, K.T.	18 Dec. 1865	1,700 – –	
‡The Right Hon. Sir Chas. L. Wyke, K.C.B., G.C.M.G.	22 Feb. 1865	900 – –	
			2,600 – –
	Carried forward	£.	314,030 10 7

* In addition to a salary of 2,000*l.* per annum and 412*l.* 13*s.* for fees received for contentious business as Solicitor General for Ireland; borne on the Vote for Law Charges, &c., Ireland.

† By Act 32 & 33 Vict. c. 43, the Salaries and Allowances of the Diplomatic Service were transferred from the Consolidated Fund to the annual Civil Service Estimates from April 1869; and all pensions subsequently granted are similarly provided for. The pensions included above are, therefore those which were granted prior to April 1869.

‡ Is also in receipt of a Pension of 400*l.* a year borne on the Vote for Superannuations.

DETAILED STATEMENT of Amount issued for Annuities and Pensions—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment.	
		£. s. d.	£. s. d.
Brought forward			314,030 10 7
MISCELLANEOUS PENSIONS:			
Pensions formerly on the Civil List of His late Majesty George the Fourth:			
Brooksbank, Isabella and Elizabeth		300 – –	
Cameron, Jane (now Grant)		43 – –	
Clutterbuck, Eliza		28 – –	
Dean, C. L.		300 – –	
Goddard, Louisa		40 – –	
Gosset, L. (now Willis)		192 – –	
Knollys, Catherine	1 & 2 V. c. 95	150 – –	
Mellish, Elizabeth (now D'Oppell)		50 – –	
Montgomery, M. E. (now Yorke)		92 – –	
		40 – –	
Morris, Theodosia		47 – –	
Pack, Elizabeth C. (now Anson)		100 – –	
Pennell, Rosamond H. E. (now Barrow)		100 – –	
		1,482 – –	
Hargrove, George (to 31st March 1894)		*4 5* –	
Montgomery, Matilda (to 30th September 1894)		*30* – –	
			1,516 5 –
Pensions formerly on the Civil List of His late Majesty William the Fourth:			
Lyon, Lucy Pamela Sophia (now Ovens)		100 – –	
*Montgomery, Alfred		300 – –	
Paley, Charlotte, and Sarah Penelope		200 – –	
Poussett, Emma F.		25 – –	
Poussett, Sophia M.		25 – –	
Turner, Christiana		100 – –	
Winthrop, Elizabeth J., Caroline E., Ann F., Maria R., and George T. T.		240 – –	
			990 – –
Pensions formerly charged on the Hereditary Revenues of Scotland:	1 & 2 V. c. 95		
Perth, the Earl of		97 – –	
Reid, Barbara		49 – –	
			146 – –
Pension formerly charged on the 4½ per Cent. Duties:			
Taylor, Frances Ann (to 30th September 1894)		75 – –	
			75 – –
TOTAL AMOUNT issued for ANNUITIES and PENSIONS		£.	316,757 15 7

* Is also in receipt of a Pension of 720*l.* per annum as late Commissioner of Inland Revenue.

OTHER CONSOLIDATED FUND SERVICES—*continued.*

SALARIES AND ALLOWANCES.

DETAILED STATEMENT of the Amount issued from the Exchequer, in the Year ended 31st March 1895, for Payment of SALARIES and ALLOWANCES charged on the CONSOLIDATED FUND.

	By what Acts Granted.	Amounts Issued for Payment. £. s. d.	£. s. d.
HOUSE OF COMMONS			
The Right Honourable Arthur W. Peel, Speaker	4 & 5 W. 4, c. 70	- -	5,000 - -
EXCHEQUER AND AUDIT DEPARTMENT:			
Sir C. L. Ryan, K.C.B., Comptroller and Auditor General	29 & 30 V. c. 39	2,000 - -	
R. Mills, C.B., Assistant Comptroller and Auditor	29 & 30 V. c. 39	1,500 - -	
			3,500 - -
SCOTCH CLERGY:	50 G. 3, c. 84; 4 G. 4, c. 79; 5 G. 4, c. 72; 5 G. 4, c. 90; 17 & 18 V. c. 94		
* Augmentation of Stipends to Scotch Clergy		- -	17,039 19 10
HIGHLAND SCHOOLS, SCOTLAND:			
Allowances to School Boards of certain Parishes	36 & 37 V. c. 53	- -	899 - -
CLERGY, WEST INDIES:			
Salaries of the Ecclesiastical Establishment in the West Indies	6 G. 4, c. 88; 7 G. 4, c. 4; 5 V. Sess. 2, c. 4; 31 & 32 V. c. 120	- -	4,042 10 -
INSPECTORS OF ANATOMY:			
Bennett, W. H. (England)		100 - -	
John Birkett, M.D. (England)		100 - -	
Incidental Expenses, &c. (England)	2 & 3 W. 4, c. 75	378 7 -	
† James A. Russell, M.B. (Scotland)		100 - -	
Incidental Expenses, &c. (ditto)		255 - -	
			933 7 -
COMPENSATIONS UNDER THE COPYRIGHT ACT:			
King's Inn Library, Dublin	6 & 7 W. 4, c. 110	433 6 8	
Sion College	6 & 7 W. 4, c. 110	363 15 2	
			797 1 10
MISCELLANEOUS:			
Salaries formerly charged on the Hereditary Revenues of Scotland, viz.:			
The High Commissioner to the General Assembly of the Church of Scotland	2 & 3 W. 4, c. 116	2,000 - -	
The General Assembly, Church of Scotland, for Itinerant Preachers	2 & 3 W. 4, c. 116	2,000 - -	
‡ The Procurator, for Salaries of Officers, Church of Scotland	2 & 3 W. 4, c. 116	1,100 - -	
The Office of Heritable Usher of Scotland	2 & 3 W. 4, c. 116	242 15 -	
§ Six Trumpeters	2 & 3 W. 4, c. 116	100 18 -	
Hereditary Keeper, Deputy Keeper, and Porter, Holyrood House	2 & 3 W. 4, c. 116	133 5 4	
‖ Officers of the Order of the Thistle	2 & 3 W. 4, c. 116	423 10 -	
			6,000 8 4
	Carried forward £.		38,212 7 -

* The Ministers of Queensferry and Lerwick also received other small allowances, *vide* page 54; and the Ministers of Inverary, and Campbeltown, are also in receipt of Superannuation Allowances of 6*l.* 10*s.*, and 1*l.* 13*s.* 9*d.* respectively, as late Chaplains of Prisons, borne on the Vote for Superannuations, &c.

† In addition to 157*l.* 10*s.* per annum as Assistant Inspector under the Cruelty to Animals Act, borne on the Vote for Home Office.

‡ The Procurator, Moderator, and the Agent, received other allowances, the first, as Sheriff of Renfrew and Bute (*see* p. 61); the second, as Professor of Church History, Glasgow University, met out of the Grant for Scottish Universities, and Clerk to the Committee of Royal Bounty; and the third, as Finance Clerk to the Committee of Royal Bounty.

§ Two of these Trumpeters receive salaries at the rate of 80*l.* a year as Trumpeters of the Court of Justiciary, borne on the Vote for Law Charges, &c., Scotland.

‖ The Usher of the Order also receives pay as Officer of Militia.

DETAILED STATEMENT of Amount issued for Salaries and Allowances—*continued.*

	By what Acts Granted.	Amounts Issued for Payment.	
		£. s. d.	£. s. d.
Brought forward - - -	- - - -	- -	38,212 7 -
*CHARGES TRANSFERRED FROM THE LAND REVENUES OF THE CROWN - - - -	29 & 30 V. c. 62.		
To Whom Granted.	County, &c. on which First Charged.		
ENGLAND AND WALES.			
Cambridge, University of - - - - - - -	Cambridge -	8 3 6	
Cambridge, University of, for a Preacher - - -	Cambridge -	8 3 6	
Cambridge, University of, for a Professor of Divinity -	Cambridge -	11 5 2	
Cambridge, University of, for a Professor of Law - -	Cambridge -	34 18 -	
Cambridge, University of, for a Professor of Physic -	Cambridge -	34 18 -	
Cambridge, Emmanuel College - - - - - -	Cambridge -	14 3 4	
Cambridge, Master and Fellows of Gonville Hall and Caius College - - - - - - - -	Cambridge -	2 14 4	
Cambridge, Master and Fellows of Trinity College -	Cambridge -	18 12 -	
Cheshunt Park, Owner of - - - - - - -	Herts - -	26 15 -	
Corston, Vicar of - - - - - - - - -	Somerset -	1 1 -	
†† Colwall, Master of Walwyn's Free School - -	Hereford -	41 1 8	
D'Auverquerque, Henry de Nassau, Lord - - - -	South Wales	375 16 -	
Eton, Provost and Fellows of College - - - - -	Bucks - -	36 13 9	
Fillingharne, otherwise Langharne, Rent Resolute out of the Castle of - - - - - - - - -	South Wales	75 10 -	
Furness, Lord of the Liberty of - - - - - -	Lancashire -	9 - -	
Oxford, University of, for a Preacher - - - - -	Oxford -	7 19 6	
Oxford, University of, for a Professor of Divinity - -	Oxford -	11 5 2	
Oxford, University of, for a Professor of Law - -	Oxford -	34 18 -	
Oxford, University of, for a Professor of Physic - -	Oxford -	36 - -	
Oxford, Dean and Chapter of Christchurch - - -	Oxford -	20 1 6	
Oxford, The Poor Scholars of - - - - - -	Oxford -	3 1 6	
Warren, Thomas, Heirs and Assigns of - - - -	Berks - -	12 7 2	
IRELAND.			
Hillsborough Fort: Pay, &c. of Warders (for life) - - - -	- -	146 5 -	
SCOTLAND.			
Precentor of the Town Church, St. Andrew's - -	- -	5 11 1	
Precentor of the Town Church, Glasgow - - - -	- -	5 - -	
† Minister of Queensferry - - - - - - -	Edinburgh -	21 - -	
Minister of Brechin - - - - - - - -	Forfar - -	21 5 6	
Minister of the Gaelic Church, Cromartie, N.B. - -	Forfar - -	50 - -	
‡ Minister of Lerwick - - - - - - - -	Forfar - -	27 15 6	
Precentor of the Town Church of Dunfermline - -	Fife - -	5 11 -	
Minister of Dunkeld and Dowally - - - - -	Perth - -	74 7 11	
			1,181 4 1
	Carried forward - - - £.		39,393 11 1

* The charges originally transferred from the Land Revenues are set forth in Parl. Paper, No. 457, of 1868, but many have been commuted.

† Is also in receipt of 99*l.* 6*s.* 6*d.* under the Sub-head "Scotch Clergy," on page 53.

‡ Ditto - - 90*l.* 16*s.* 4*d.* - - ditto - - ditto 53.

†† Includes arrears from 6th April 1868, to 10th October 1875.

DETAILED STATEMENT of Amount issued for Salaries and Allowances—*continued.*

	By what Acts Granted.	Amounts Issued for Payment.	
		£. s. d.	£. s. d.
Brought forward - - -	- - - - -	- -	39,393 11 1
IRELAND.			
LORD LIEUTENANT:			
His Excellency the Lord Lieutenant, Baron Houghton - - - - - - - - -	2 & 3 W. 4, c. 116 -	- -	20,000 - -
QUEEN'S COLLEGES:			
Belfast - - - - - - - - - -	- - - - -	7,000 - -	
Cork - - - - - - - - - -	8 & 9 V. c. 66 -	7,000 - -	
Galway - - - - - - - - - -	- - - - -	7,000 - -	
			21,000 - -
INSPECTORS OF ANATOMY:			
*W. J. Martin, M.D. (including 300*l.* for expenses)	2 & 3 W. 4, c. 75 -	400 - -	
James G. Curtis - - - - - - - -		70 - -	
			470 - -
MISCELLANEOUS:			
Allowances to Sundry Persons, viz.:—			
The Lord Mayor and Citizens of Dublin -	41 G. 3, c. 32 -	714 11 8	
Marquis of Downshire, for Rent of Ground near Carrickfergus Castle - - - - -		13 18 4	
The Under Librarian at Marsh's Library, St. Patrick's, Dublin - - - - -		26 2 8	
			754 12 8
TOTAL AMOUNT issued for SALARIES and ALLOWANCES - - - £.			81,618 3 9

* In addition to salary of 150*l.* per annum as Secretary to the Board of Superintendence, Dublin Hospitals, borne on the Vote for Hospitals and Charities, Ireland.

OTHER CONSOLIDATED FUND SERVICES—*continued.*

COURTS OF JUSTICE.

DETAILED STATEMENT of the Amount issued from the Exchequer, in the Year ended 31st March 1895, for Payment of Salaries to OFFICERS of COURTS of JUSTICE, charged on the CONSOLIDATED FUND.

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment. £. s. d.	£. s. d.
GREAT BRITAIN.			
SALARIES.			
LORDS OF APPEAL IN ORDINARY:			
Right Hon. Lord Watson	-	6,000 – –	
Right Hon. Lord Macnaghten	-	6,000 – –	
Right Hon. Lord Morris	-	6,000 – –	
Right Hon. Lord Bowen (died 10th April 1894)	39 & 40 V. c. 59 -	*1,582 8 4*	
Right Hon. Lord Davey (6,000*l.* a year from 13th August 1894)	-	2,380 8 8	
**Right Hon. Lord Russell (6,000l. a year from 7th May to 1st July 1894)*	-	*923 1 6*	
			22,885 18 6
JUDICIAL COMMITTEE OF PRIVY COUNCIL:			
Right Hon. Sir R. Couch	3 & 4 W. 4, c. 41 - 50 & 51 V. c. 70 -	- - -	800 – –
SUPREME COURT OF JUDICATURE:			
HER MAJESTY'S COURT OF APPEAL;			
Right Hon. Sir Nathaniel Lindley - Lord Justice	-	5,000 – –	
Right Hon. Sir H. C. Lopes - - ditto -	-	5,000 – –	
Right Hon. Sir E. E. Kay - - ditto -	36 & 37 V. c. 66 -	5,000 – –	
Right Hon. Sir A. L. Smith - - ditto -	38 & 39 V. c. 77 -	5,000 – –	
‡ *Right Hon. Sir H. Davey (to 12th August 1894)* - - - - ditto -	39 & 40 V. c. 59 -	*3,016 6 1*	
Right Hon. Sir J. Rigby (5,000*l.* a year from 19th October 1894) - ditto -	-	1,073 7 5	
MASTER OF THE ROLLS:			
Right Hon. Lord Esher	14 & 15 V. c. 83 - 36 & 37 V. c. 66 - 44 & 45 V. c. 68 -	6,000 – –	
			30,089 13 6
HER MAJESTY'S HIGH COURT OF JUSTICE:			
Chancery Division.			
† Right Hon. Lord Herschell, Lord Chancellor - - - - - President	15 & 16 V. c. 87, and 36 & 37 V. c. 66	6,000 – –	
Sir J. W. Chitty - - - - Justice -	36 & 37 V. c. 66,	5,000 – –	
Sir Ford North - - - - - ditto -	38 & 39 V. c. 77,	5,000 – –	
Sir James Stirling - - - - ditto -	40 & 41 V. c. 9,	5,000 – –	
Sir Arthur Kekewich - - - ditto -	and 44 & 45 V.	5,000 – –	
Sir R. Romer - - - - - ditto -	c. 68 - -	5,000 – –	
			31,000 – –
	Carried forward - - - £.		84,775 12 –

* Appointed Lord Chief Justice from 2nd July 1894. (*See* page 57.)
† In addition to salary at the rate of 4,000*l.* per annum, borne on the Vote for House of Lords Offices.
‡ Appointed Lord of Appeal from 13th August 1894.

DETAILED STATEMENT of Amount issued for Courts of Justice, Salaries—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment.	
		£. s. d.	£. s. d.
Brought forward - - -	- - - -	- -	84,775 12 –
GREAT BRITAIN—*continued.*			
Salaries—*continued.*			
SUPREME COURT OF JUDICATURE—*contd.*			
HER MAJESTY'S HIGH COURT OF JUSTICE—*contd.*			
Queen's Bench Division.			
Right Hon. Lord Coleridge, Lord Chief Justice (died 14th June 1894) - President	- - - -	*3,538 9 3*	
*Right Hon. Lord Russell, Lord Chief Justice (8,000l. a year from 2nd July 1894) - - - - - - ditto -	- - - -	4,087 18 3	
Sir Charles E. Pollock - - - Baron -	- - - -	5,000 – –	
Sir Henry Hawkins - - - - Judge -	- - - -	5,000 – –	
Sir James Charles Mathew - - Justice -	- - - -	5,000 – –	
Sir Lewis William Cave - - - ditto -	- - - -	5,000 – –	
Sir J. C. Day - - - - - ditto -	- - - -	5,000 – –	
Sir Alfred Wills - - - - ditto -	- - - -	5,000 – –	
Sir William Grantham - - - ditto -	- - - -	5,000 – –	
Sir Arthur Charles - - - - ditto -	36 & 37 V. c. 66 -	5,000 – –	
Sir R. V. Williams - - - - ditto -	- - - -	5,000 – –	
Sir J. C. Lawrance - - - - ditto -	- - - -	5,000 – –	
Sir R. S. Wright - - - - ditto -	- - - -	5,000 – –	
Sir R. Henn Collins - - - ditto -	- - - -	5,000 – –	
Sir Gainsford Bruce - - - - ditto -	- - - -	5,000 – –	
Sir W. R. Kennedy - - - - ditto -	- - - -	5,000 – –	
			77,626 7 6
Probate, Divorce, and Admiralty Division.			
Sir F. H. Jeune, President - - - - -	- - - -	5,000 – –	
Sir J. G. Barnes, Justice - - - - -	- - - -	5,000 – –	
			10,000 – –
JUDGES of COUNTY COURTS:			
Austin, James V. - - - - - -	- - - -	1,500 – –	
Bacon, Francis H. - - - - - -	51 & 52 V. c. 43 -	1,500 – –	
Bagshawe, William H. Gunning, Q.C. - - -	- - - -	1,500 – –	
Carried forward - - - £.		4,500 – –	172,401 19 6

* *See* also page 56.

DETAILED STATEMENT of Amount issued for Courts of Justice, Salaries—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment.	
		£. s. d.	£. s. d.
Brought forward - - -	- - - -	4,500 - -	172,401 19 6
GREAT BRITAIN—*continued.*			
Salaries—*continued.*			
Judges of County Courts—*continued.*			
Bedwell, Francis A. - - - - - - -	- - - -	1,500 - -	
Beresford, Cecil H. W. - - - - - -	- - - -	1,500 - -	
Bishop, John - - - - - - - -	- - - -	1,500 - -	
Bristowe, S. B. - - - - - - - -	- - - -	1,500 - -	
Cadman, J. Heaton - - - - - -	- - - -	1,500 - -	
Caillard, C. F. D. - - - - - -	- - - -	1,500 - -	
Chalmers, M. D. - - - - - - -	- - - -	1,500 - -	
Collier, J. F. - - - - - - - -	- - - -	1,500 - -	
Coventry, Millis - - - - - - -	- - - -	1,500 - -	
Digby, K. - - - - - - - - -	- - - -	1,500 - -	
Edge, J. Broughton - - - - - -	- - - -	1,500 - -	
Ellison, Thomas - - - - - - -	- - - -	1,500 - -	
Ellicott, A. B. - - - - - - -	- - - -	1,500 - -	
Emden, Alfred (1,500*l.* a year from 27th January 1894) - - - - - - - - -	51 & 52 V. c. 43 -	1,391 13 4	
Foulkes, W. W. - - - - - - - -	- - - -	1,500 - -	
French, Daniel O'Connell - - - - -	- - - -	1,500 - -	
Gates, Philip C., Q.C. - - - - - -	- - - -	1,500 - -	
Granger, T. C. - - - - - - - -	- - - -	1,500 - -	
Greenhow, W. T. - - - - - - -	- - - -	1,500 - -	
Griffith, W. D. - - - - - - - -	- - - -	1,500 - -	
Harington, Sir Richard, bart. - - - - -	- - - -	1,500 - -	
**Heywood, George Washington (to 4th May 1894)* - - - - - - - - -	- - - -	*515 2 2*	
Holl, W. H., Q.C. - - - - - - -	- - - -	1,500 - -	
†*Holroyd, H. (to 11th March 1894)* - - -	- - - -	*291 13 4*	
Hooper, J. J. - - - - - - - -	- - - -	1,500 - -	
Hughes, Thomas, Q.C. - - - - - -	- - - -	1,500 - -	
Ingham, R. W. - - - - - - - -	- - - -	1,500 - -	
Jones, Edwin - - - - - - - -	- - - -	1,500 - -	
Jordan, Thomas Hudson - - - - -	- - - -	1,500 - -	
Carried forward - - - £.		45,698 8 10	172,401 19 6

* Retired on pension from 5th May 1894 (*see* page 45).

† Retired on pension from 12th March 1894 (*see* page 45).

DETAILED STATEMENT of Amount issued for Courts of Justice, Salaries—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment.	
		£. s. d.	£. s. d.
Brought forward		45,698 8 10	172,401 19 6
GREAT BRITAIN—*continued.*			
Salaries—*continued.*			
Judges of County Courts—*continued.*			
Lea, Geo. Harris		1,500 – –	
Leonard, Patrick M.		1,500 – –	
Lewis, David		1,500 – –	
Lloyd, Horatio		1,500 – –	
* Lushington, Vernon, Q.C.		1,500 – –	
Martineau, A.		1,500 – –	
Masterman, W.		1,500 – –	
Meynell, Edgar J.		1,500 – –	
Owen, W. Stevenson		1,500 – –	
Parry, Edward Abbott (1,500*l.* a year from 15th May 1894)		943 13 8	
Paterson, William		1,500 – –	
Price, Edwin P., Q.C.	51 & 52 V. c. 43	1,500 – –	
Selfe, W. Lucius		1,500 – –	
Seymour, William Digby		1,500 – –	
Shand, C. L.		1,500 – –	
Shortt, John (1,500*l.* a year from 21st December 1894)		44 16 9	
Smith, Lumley, Q.C.		1,500 – –	
Snagge, Thomas William		1,500 – –	
Steavenson, D. F.		1,500 – –	
Stephen James, LL.D. (died 25th November 1894)		*1,353 5 3*	
Stonor, Henry J.		1,500 – –	
Turner, E. R.		1,500 – –	
White, Frederick Meadows, Q.C.		1,500 – –	
Williams, Gwilym		1,500 – –	
Wilmot, H. E. Eardley		1,500 – –	
Wood, Wm. Wightman (1,500*l.* a year from 12th March 1894)		1,208 6 8	
			82,248 11 2
	Carried forward	£.	254,650 10 8

* In addition to the above salary, Mr. Lushington receives 250*l.* per annum, being part of a pension granted to him on his retirement from the post of Permanent Secretary to the Admiralty, borne on Naval Votes.

DETAILED STATEMENT of Amount issued for Courts of Justice, Salaries—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment.	
		£. s. d.	£. s. d.
Brought forward - - -	- - - -	- -	254,650 10 8
GREAT BRITAIN—*continued.*			
Salaries—*continued.*			
POLICE COURTS:			
*Magistrates, Police Courts of the Metropolis (one at £. 1,800, and 24 at £. 1,500 per annum) -	2 & 3 V. c. 71 - / 38 & 39 V. c. 3 -	37,800 - -	
Athawes, Edward J., Stipendiary Magistrate for Chatham and Sheerness - - - - - -	30 & 31 V. c. 63 -	700 - -	
			38,500 - -
COURTS OF JUSTICE IN SCOTLAND:			
COURT OF SESSION:			
The Right Hon. J. P. B. Robertson, Lord Justice General, and President - - - - - -	- - -	5,000 - -	
The Right Hon. J. H. A. Macdonald, Lord Justice Clerk and President of the Second Division - - - - - - - - -	- - -	4,800 - -	
Right Hon. George Young - - - Judge -	- - -	3,600 - -	
Andrew Rutherfurd Clark - - - ditto -	- - -	3,600 - -	
James Adam - - - - - - ditto -	- - -	3,600 - -	
John M'Laren - - - - - - ditto -	- - -	3,600 - -	
Alexander Smith Kinnear - - - ditto -	50 G. 3, c. 31 - / 2 & 3 V. c. 36 - / 50 & 51 V. c. 35	3,600 - -	
John Trayner - - - - - - ditto -	- - -	3,600 - -	
The Hon. Henry James Moncrieff - ditto -	- - -	3,600 - -	
William Mackintosh - - - - - ditto -	- - -	3,600 - -	
William E. Gloag - - - - - ditto -	- - -	3,600 - -	
M. T. Stormonth-Darling - - - ditto -	- - -	3,600 - -	
Alexander Low - - - - - - ditto -	- - -	3,600 - -	
			49,400 - -
	Carried forward - - - £.		342,550 10 8

* Mr. Marsham also received fees from the Vote for Miscellaneous Legal Expenses, in respect of wreck inquiries.

DETAILED STATEMENT of Amount issued for Courts of Justice, Salaries—*continued.*

To Whom Payable.		By what Acts Granted.	Amounts Issued for Payment.	
			£. s. d.	£. s. d.
Brought forward			- -	342,550 10 8
GREAT BRITAIN—*continued.*				
COURTS of JUSTICE in SCOTLAND—*continued.*				
Salaries—*continued.*				
* SHERIFFS OF COUNTIES :				
Smith, John Guthrie	Aberdeen, Kincardine, and Banff	16 & 17 V. c. 80; 33 & 34 V. c. 86. and 39 & 40 V. c. 70	1,000 - -	
M'Kechnie, Dugald	Argyll	16 & 17 V. c. 80	700 - -	
† Brand, David	Ayr	ditto	700 - -	
Thoms, George Hunter	Caithness, Orkney, and Zetland	16 & 17 V. c. 80, and 33 & 34 V. c. 86	775 - -	
Campbell, Richard Vary	Dumfries and Galloway	16 & 17 V. c. 80 - 33 & 34 V. c. 86, s. 7, and 39 & 40 V. c. 70	700 - -	
Mackay, Æneas J. G.	Fife and Kinross	16 & 17 V. c. 80, and 33 & 34 V. c. 86	800 - -	
Thomson, John Comrie	Forfar	16 & 17 V. c. 80	1,000 - -	
Ivory, William	Inverness, Elgin, and Nairn	16 & 17 V. c. 80 - 33 & 34 V. c. 86 -	800 - -	
Berry, Robert	Lanark	16 & 17 V. c. 80	2,000 - -	
Blair, Alexander	The Lothians and Peebles	16 & 17 V. cc. 80 and 92, and 33 & 34 V. c. 86	1,800 - -	
§ Jameson, Andrew	Perth, and a Member of the Board of Supervision for the Relief of the Poor	16 & 17 V. c. 80, and 30 & 31 V. c. 101	862 10 -	
‡ § Cheyne, John	Renfrew and Bute, and a Member of the Board of Supervision for the Relief of the Poor (950 *l.*) and Convener of the Sheriffs (50 *l.*)	16 & 17 V. c. 80, 30 & 31 V. c. 101, 33 & 34 V. c. 86, and 39 & 40 V. c. 70	962 10 -	
§ Johnston, Henry	Ross, Cromarty, and Sutherland, and a Member of the Board of Supervision for the Relief of the Poor	ditto	812 10 -	
	Carried forward £.		12,912 10 -	342,550 10 8

* The salaries of Sheriffs and Sheriffs Substitutes, &c., were transferred to the Consolidated Fund, from the gross revenues, by Act 17 & 18 Vict. c. 94. Additions to the salaries of Sheriffs of united counties were, under Section 11 of the 33 & 34 Vict. c. 86, paid out of voted monies, but under Section 53 of 39 & 40 Vict. c. 70, were charged on the Consolidated Fund from the 1st October 1876.

† Also held the appointment of Chairman of the Crofter Commission at a salary of 1,200 *l.* per annum, borne on the Vote for Crofters Commission.

‡ In addition to 200 *l.* per annum as Procurator of the Church of Scotland, *see* page 53.

§ Salaries of 150*l.* per annum each, as members of Board of Supervision, ceased on 30th September 1894, under Local Government (Scotland) Act, 1894 (57 & 58 Vict. c. 58). Compensation allowances of 84*l.* 7*s.* 6*d.* per annum each, payable from Vote for Superannuations, granted from 1 October 1894.

DETAILED STATEMENT of Amount issued for Courts of Justice, Salaries—*continued.*

To Whom Payable.		By what Acts Granted.	Amounts Issued for Payment.	
			£. s. d.	£. s. d.
Brought forward			12,912 10 –	342,550 10 8
GREAT BRITAIN—*continued.*				
COURTS of JUSTICE in SCOTLAND—*continued.*				
Salaries—*continued.*				
Sheriffs of Counties—*continued.*				
Hope, David Boyle	Roxburgh, Berwick, and Selkirk	16 & 17 V. cc. 80 & 92, 33 & 34 V. c. 86, and 39 & 40 V. c. 70	750 – –	
Lees, John M'Kie	Stirling, Dumbarton, and Clackmannan	16 & 17 V. c. 80, 33 & 34 V. c. 86, and 39 & 40 V. c. 70	800 – –	
Wallace, James	Sheriff of Chancery	31 & 32 V. c. 101	500 – –	
				14,962 10 –
* SHERIFFS SUBSTITUTES:				
Brown, William Alexander	Aberdeen and Kincardine	16 & 17 V. c. 80 - 33 & 34 V. c. 86	1,000 – –	
Robertson, Duncan	Ditto - ditto	Ditto	1,000 – –	
Paterson, Wm. A. Orr	Ayrshire—Ayr	–	800 – –	
Hall, David	,, Kilmarnock	–	800 – –	
	Argyllshire:			
Bell, Russell	Campbeltown	–	500 – –	
Shairp, John C.	Inveraray	–	700 – –	
Maclachan, Colin Hugh	Oban	–	600 – –	
Grant, John Peter	Banff	–	700 – –	
Dundas, George Smythe	Berwick	16 & 17 V. c. 80	650 – –	
Martin, Thomas Johnstone	Bute	–	525 – –	
Mackenzie, D. J.	Caithness	–	650 – –	
Johnstone, Tyndal B.	Clackmannan and Kinross	–	625 – –	
Gebbie, Francis	Dumbarton	–	700 – –	
Campion, George	Dumfries	–	800 – –	
Hamilton, Hubert	Edinburgh	16 & 17 V. c. 80 - 27 & 28 V. c. 106	1,300 – –	
Rutherfurd, Andrew	Edinburgh		1,100 – –	
‡ Rampini, Charles	Elgin and Nairn	–	750 – –	
Henderson, A. E.	Fifeshire—Cupar	–	700 – –	
Gillespie, David	,, Dunfermline	–	700 – –	
Robertson, Alexander	Forfarshire—Forfar	–	800 – –	
Smith, John Campbell	,, Dundee	–	1,000 – –	
Shirreff, Charles James	Haddington	–	650 – –	
	Inverness-shire:	16 & 17 V. c. 80		
Blair, Patrick	Inverness	–	800 – –	
Fraser, Alexander	Skye	–	550 – –	
Webster, James G.	Long Island	–	500 – –	
† Simpson, James, retired on pension from 1st April 1894	Fort William	–	137 10 –	
Davidson, Donald (550*l.* a year from 10 May 1894)	ditto	–	353 11 5	
Lyell, W. Darling	Kirkcudbright	–	650 – –	
Watson, George	Newton Stewart	–	650 – –	
	Carried forward	£.	20,691 1 5	357,513 – 8

* *See* Note * page 61. † *See* also page 50.

‡ Is also in receipt of 250*l.* from Colonial Revenues as late District Judge, Jamaica.

Note.—Several of the Sheriffs Substitutes are in receipt of allowances for loss of fees; borne on the Vote for Law Charges and Courts of Law, Scotland.

DETAILED STATEMENT of Amount issued for Courts of Justice, Salaries—*continued*.

To Whom Payable.		By what Acts Granted.	Amounts Issued for Payment.	
			£. s. d.	£. s. d.
Brought forward - - -	- - - -	- - - -	20,691 1 5	357,513 – 8
GREAT BRITAIN—*continued.*				
COURTS of JUSTICE in SCOTLAND—*continued.*				
Salaries—*continued.*				
Sheriffs Substitutes—*continued.*				
	Lanarkshire :			
Murray, Alexander E. -	Glasgow (First) -	16 & 17 V. c. 80, and 27 & 28 V. c. 106	1,400 – –	
Guthrie, William - -	„ (Second) -		1,400 – –	
Spens, Walter Cook -	„ (Third) -	16 & 17 V. c. 80, s. 37 - -	1,000 – –	
Balfour, D. Davidson -	„ (Fourth) -		1,000 – –	
Birnie, J. B. L. - -	„ (Fifth) -	38 & 39 V. c. 81 -	1,000 – –	
Davidson, Mark G. -	Hamilton and Lanark	16 & 17 V. c. 80 -	900 – –	
Mair, W. Ludovic -	Airdrie - - -		800 – –	
Melville, G. F. - - -	Linlithgow - - -	- - - -	650 – –	
Armour, Samuel B. -	Orkney - - -	- - - -	550 – –	
Orphoot, Thomas H. -	Peebles and Edinburgh	- - - -	750 – –	
Grahame, John - -	Perthshire—Perth -	- - - -	1,000 – –	
	Renfrewshire :			
Cowan, Hugh - -	Paisley - - -	- - - -	900 – –	
Begg, John Henderson	Greenock - - -	- - - -	800 – –	
	Ross-shire :			
Hill, Crawfurd - -	Dingwall - - -	- - - -	750 – –	
* Davidson, Donald (to 9th May 1894) -	Stornoway - -	16 & 17 V. c. 80 -	214 5 9	
Campbell, George James (600*l.* a year from 10th May 1894)	- - ditto - - -	- - - -	385 14 3	
Speirs, Peter Alexander - - - -	Roxburghshire — Jedburgh - - -	- - - -	715 – –	
Harper, E. E. - -	Selkirk - - -	- - - -	600 – –	
	Stirlingshire :			
Buntine, J. R. - -	Stirling - - -	- - - -	700 – –	
Moncrieff, W. G. Scott	Falkirk - - -	- - - -	700 – –	
Mackenzie, Thomas -	Sutherland - - -	- - - -	660 – –	
Shennan, Hay - -	Zetland - - -	- - - -	550 – –	
				38,116 1 5
SHERIFFS CLERK :				
Macmillan, John -	Interim Sheriff Clerk of Chancery (from 25th November 1893 to 4th February 1894. Sheriff Clerk of Chancery from 5th February 1894 -	31 & 32 V. c. 101, s. 54 - -	- - -	275 2 9
		Carried forward - - - £.		395,904 4 10

* Appointed Sheriff Substitute, Fort William (*see* page 62).

DETAILED STATEMENT of Amount issued for Courts of Justice, Salaries—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment.		
		£. s. d.	£. s. d.	
Brought forward - - -	- - - -	- -	395,904	4 10
IRELAND.				
SALARIES.				
SUPREME COURT OF JUDICATURE, IRELAND.				
Her Majesty's Court of Appeal:				
The Hon. Gerald Fitzgibbon, Lord Justice -	40 & 41 V. c. 57	4,000 - -		
The Right Hon. C. R. Barry, Lord Justice - -		4,000 - -		
			8,000	- -
HER MAJESTY'S HIGH COURT OF JUSTICE.				
Chancery Division:				
The Right Hon. S. Walker, Lord Chancellor, President - - - - - - - -	2 & 3 W. 4, c. 116, and 40 & 41 V. c. 57	8,000 - -		
The Right Hon. A. M. Porter, Master of the Rolls	4 G. 4, c. 61, and 40 & 41 V. c. 57	4,000 - -		
The Right Hon. H. E. Chatterton, Vice Chancellor	30 & 31 V. c. 44 -	4,000 - -		
The Right Hon. John Monroe, Justice - -	40 & 41 V. c. 57 -	3,500 - -		
			19,500	- -
Queen's Bench Division:				
The Right Hon. Sir P. O'Brien, Lord Chief Justice	- - - -	5,000 - -		
*The Right Hon. W. M. Johnson, Justice - -	- - - -	3,500 - -		
*The Right Hon. W. O'Brien, Justice - -	- - - -	3,500 - -		
*The Right Hon. John G. Gibson, Justice - -	40 & 41 V. c. 57 -	3,500 - -		
* The Hon. Michael Harrison, Justice - - -	- - - -	3,500 - -		
* The Right Hon. James Murphy, Justice - -	- - - -	3,500 - -		
* The Right Hon. Hugh Holmes, Justice - -	- - - -	3,500 - -		
*The Right Hon. D. H. Madden, Justice - -	- - - -	3,500 - -		
			29,500	- -
Exchequer Division:				
* The Right Hon. Christopher Palles, Lord Chief Baron, President - - - - - - -	2 & 3 W. 4, c. 116	4,612 18 8		
* The Hon. W. D. Andrews, Justice - - -	40 & 41 V. c. 57 -	3,500 - -		
† Pigot, D. R., Master - - - - - -	30 & 31 V. c. 129	1,200 - -		
			9,312	18 8
Probate and Matrimonial Division:				
The Right Hon. R. R. Warren, Judge - - -	20 & 21 V. c. 79 - 40 & 41 V. c. 57 -	- -	3,500	- -
Land Commission:				
The Hon. E. T. Bewley, Judicial Commissioner	44 & 45 V. c. 49	3,500 - -		
F. S. Wrench, Commissioner - - - -	- - - -	3,000 - -		
Gerald Fitzgerald, Commissioner - - -	54 & 55 V. c. 48	3,000 - -		
S. J. Lynch, Commissioner - - - -		2,500 - -		
M. O'Brien, Commissioner - - - - -	- - - -	2,000 - -		
			14,000	- -
	Carried forward - - -	£.	479,717	3 6

* *See* also page 66. † Salary of successor will be provided for in the Civil Service Estimates.

DETAILED STATEMENT of Amount issued for Courts of Justice, Salaries—*continued.*

To Whom Payable.		By what Acts Granted.	Amounts Issued for Payment.	
			£. s. d.	£. s. d.
Brought forward - - -		- - - -	- -	479,717 3 6
IRELAND—*continued.*				
Salaries—*continued.*				
MISCELLANEOUS:				
Chairmen of Quarter Sessions, and Recorders:				
Falkiner, F. R. - -	Recorder of Dublin -	- - - -	2,500 - -	
Neligan, J. C. - -	Recorder of Cork -	- - - -	2,000 - -	
Fitzgibbon, H. - -	Recorder of Belfast and County Court Judge and Chairman of Antrim.	- - - -	2,000 - -	
Henn, T. R. - - -	Recorder of Galway -	- - - -	1,500 - -	
Overend, T. G. - -	Recorder of Londonderry.	- - - -	1,500 - -	
Kisbey, W. H. - -	Chairman, &c., Armagh and Louth (including Drogheda).	- - - -	1,400 - -	
Kelly, Charles - -	Chairman, &c., Clare -	- - - -	1,400 - -	
Webb, T. E. - -	Chairman, &c., Donegal.	- - - -	1,400 - -	
Colquhoun, D. (died 18th July 1894).	Chairman, &c., Down -	40 & 41 V. c. 56	*749 9 2*	
Roche, John (1,400*l.* a year from 30th July 1894).	Ditto - ditto -	- - - -	608 13 11	
Shaw, J. J. - - -	Chairman, &c., Kerry -	- - - -	1,400 - -	
Morris, W. O'C. - -	Chairman, &c., Roscommon and Sligo.	- - - -	1,400 - -	
Fitzgerald, D. - -	Chairman, &c., Queen's County, county and city of Kilkenny, and county and city of Waterford.	- - - -	1,400 - -	
Purcell, T. A. (died 5th March 1894).	Chairman, &c., Limerick	- - - -	*229 8 11*	
Adams, R. (1,400*l.* a year from 9th March 1894).	Ditto - ditto -	- - - -	1,158 17 9	
Richards, J. H. - -	Chairman, &c., Mayo -	- - - -	1,400 - -	
Orr, J. - - - -	Chairman, Monaghan and Fermanagh.	- - - -	1,400 - -	
Brady, Sir F. W. -	Chairman, &c., Tyrone	- - - -	1,400 - -	
	Carried forward - - - £.		24,846 9 9	479,717 3 6

DETAILED STATEMENT of Amount issued for Courts of Justice, Salaries—*continued.*

To Whom Payable.	By what Acts Granted.	Amounts Issued for Payment.					
		£.	s.	d.	£.	s.	d.
Brought forward		24,846	9	9	479,717	3	6
IRELAND—*continued.*							
Salaries—*continued.*							
Miscellaneous—*continued.*							
Chairmen of Quarter Sessions, &c.—*continued.*							
Bird, W. S. — Chairman, &c., West Riding, county Cork.	40 & 41 V. c. 56	1,400	–	–			
Waters, G. — Chairman, &c., county Leitrim and Cavan.	40 & 41 V. c. 56	1,400	–	–			
Curran, J. A. — Chairman, &c., King's, Longford, Meath, and West Meath.	40 & 41 V. c. 56	1,400	–	–			
Anderson, W. — Chairman, &c., Tipperary.	40 & 41 V. c. 56	1,400	–	–			
Kane, R. R. — Chairman, &c., Kildare, Wexford, Carlow, and Wicklow.	40 & 41 V. c. 56	1,400	–	–			
					31,846	9	9
Circuit Expenses.							
Allowances of 150 *l.* each to Justices Andrews and Johnson, Spring Assizes, 1894.	40 & 41 V. c. 57	300	–	–			
Allowances of 150 *l.* each to Justices Andrews, Gibson, Harrison, Holmes, Johnson, Madden, Murphy, and O'Brien, Summer Assizes, 1894.	40 & 41 V. c. 57	1,200	–	–			
Allowances of 150 *l.* each to Justices Holmes, Madden, and O'Brien, Winter Assizes, 1894.	40 & 41 V. c. 57	450	–	–			
Allowance to Lord Chief Justice Palles, Winter Assizes, 1894.	40 & 41 V. c. 57	369	4	8			
Allowances of 150*l.* each to Justices Holmes, Madden, Murphy, Gibson, and Harrison, Spring Assizes, 1895.	40 & 41 V. c. 57	750	–	–			
					3,069	4	8
TOTAL AMOUNT issued for COURTS of JUSTICE				£.	514,632	17	11

OTHER CONSOLIDATED FUND SERVICES—*continued.*

MISCELLANEOUS SERVICES.

DETAILED STATEMENT of the Amount issued from the Exchequer, in the Year ended 31st March 1895, for Payment of MISCELLANEOUS SERVICES charged on the CONSOLIDATED FUND, including Commutation Annuities.

	AMOUNTS ISSUED FOR PAYMENT.	
	£. s. d.	£. s. d.
Annuity under the Russian-Dutch Loan Act, 1891 (54 & 55 V. c. 26)		43,553 11 3
Towards the support of Greenwich Hospital (32 & 33 V. c. 44)		4,000 – –
Receiver General of the Duchy of Lancaster, Annuity in lieu of Prisage and Butlerage on Wines imported into the Ports of that County (2 & 3 W. 4, c. 84)	803 – –	
Receiver General of the Duchy of Cornwall, Compensation for loss of Duties on the Coinage of Tin (1 & 2 V. c. 120)	16,216 15 –	
		17,019 15 –
Annuity payable to Her Majesty's Commissioners of Woods (45 & 46 V. c. 32, s. 5, Public Offices Site Act, 1882)		16,243 18 –
Annuities for 10 years, payable to the National Debt Commissioners, created to redeem Perpetual Annuities and Pensions (45 & 46 V. c. 72; 46 & 47 V. c. 1)		50,820 13 9
		131,637 18 –
Exchequer contribution to Ireland (54 & 55 V. c. 48, s. 5)		40,000 – –
Annuity under the Indian Army Pension Deficiency Act, 1885 (48 & 49 V. c. 67)		150,000 – –
TOTAL AMOUNT issued for MISCELLANEOUS SERVICES £.		321,637 18 –

SUPPLY

DETAILED STATEMENT of the Amount issued from the Services; showing also the Amounts of the several Grants for the Surplus Balances written off in the Year, and the Balances

SERVICES. 1.	GRANTS. Balances of former Years unissued from the Exchequer. 2.	For the Year 1894-95 (including Supplemental Grants). 3.	For Deficiencies of Grants of former Years. 4.	
	£. s. d.	£. s. d.	£. s. d.	
ARMY	634 8 7	18,080,900 – –	– – –	1
ORDNANCE FACTORIES	– – –	200 – –	– – –	2
NAVY	753 13 8	17,566,100 – –	49,519 9 2	3
TOTAL, NAVAL and MILITARY SERVICES, &c. £.	1,388 2 3	35,647,200 – –	49,519 9 2	4
CIVIL SERVICES.				
CLASS I.				
PUBLIC WORKS and BUILDINGS.				
Royal Palaces and Marlborough House	– – –	36,526 – –	– – –	5
Royal Parks and Pleasure Gardens	– – –	95,228 – –	– – –	6
Houses of Parliament Buildings	– – –	50,855 – –	– – –	7
Public Buildings, Great Britain	– – –	222,975 – –	– – –	8
Admiralty: Extension of Buildings	– – –	39,200 – –	– – –	9
Miscellaneous Legal Buildings, Great Britain	– – –	69,278 – –	– – –	10
Art and Science Buildings, Great Britain	– – –	33,614 – –	– – –	11
Diplomatic and Consular Buildings	– – –	25,161 – –	– – –	12
Revenue Department Buildings, Great Britain	– – –	374,900 – –	– – –	13
Surveys of United Kingdom	– – –	225,210 – –	– – –	14
Harbours under Board of Trade and Lighthouses Abroad	1,000 – –	19,564 – –	– – –	15
Peterhead Harbour	17,000 – –	29,800 – –	– – –	16
Rates on Government Property (United Kingdom)	– – –	267,482 – –	– – –	17
Public Works and Buildings, Ireland	– – –	199,149 – –	– – –	18
Railways (Ireland)	– – –	62,778 – –	– – –	19
Tralee and Dingle Light Railway	– – –	2,500 – –	– – –	20
TOTAL, CLASS I. £.	18,000 – –	1,754,220 – –	– – –	21

SERVICES.

Exchequer, in the Year ended 31st March 1895, for SUPPLY those SERVICES (including the Balances of Grants for former Years), remaining unissued at the end of the Year.

	Total.	Total Issues in the Year.	Surplus Balances written off.		Balances of Grants unissued from the Exchequer on 31st March 1895.
			Out of Grants of	Amount.	
	5.	6.	7.	8.	9.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
1	18,081,534 8 7	17,899,800 - -	1893–94 1894–95	634 8 7 62,672 13 3	118,427 6 9
2	200 - -	200 - -	—	—	—
3	17,616,373 2 10	17,545,000 - -	- -	- - -	71,373 2 10
4	35,698,107 11 5	35,445,000 - -	- -	63,307 1 10	189,800 9 7
5	36,526 - -	36,208 4 6	1894–95	317 15 6	—
6	95,228 - -	95,029 17 9	- „ -	198 2 3	—
7	50,855 - -	49,494 15 3	- „ -	1,360 4 9	—
8	222,975 - -	221,751 14 8	- „ -	1,223 5 4	—
9	39,200 - -	37,602 1 2	- „ -	1,597 18 10	—
10	69,278 - -	66,092 15 11	- „ -	3,185 4 1	—
11	33,614 - -	33,531 16 5	- „ -	82 3 7	—
12	25,161 - -	21,161 - -	- „ -	4,000 - -	—
13	374,900 - -	374,270 3 6	- „ -	629 16 6	—
14	225,210 - -	223,417 11 10	- „ -	792 8 2	1,000 - -
15	20,564 - -	17,866 9 6	1893–94 1894–95	1,000 - - 1,697 10 6	—
16	46,800 - -	26,692 15 1	1893–94	9,307 4 11	10,800 - -
17	267,482 - -	267,052 6 8	1894–95	429 13 4	—
18	199,149 - -	191,100 17 10	- „ -	1,048 2 2	7,000 - -
19	62,778 - -	62,268 1 1	- „ -	509 18 11	—
20	2,500 - -	2,500 - -	—	—	—
21	1,772,220 - -	1,726,040 11 2	- -	27,379 8 10	18,800 - -

DETAILED STATEMENT of Amount

SERVICES.	GRANTS. Balances of former Years unissued from the Exchequer.	For the Year 1894–95 (including Supplemental Grants).	For Deficiencies of Grants of former Years.	
1.	2.	3.	4.	
CIVIL SERVICES—*continued.*				
CLASS II.				
SALARIES and EXPENSES of CIVIL DEPARTMENTS, &c.	£. s. d.	£. s. d.	£. s. d.	
UNITED KINGDOM and ENGLAND:				
House of Lords Offices	1,500 – –	41,595 – –	– – –	1
House of Commons Offices	– – –	52,133 – –	– – –	2
Treasury, &c.	1,500 – –	87,476 – –	– – –	3
Home Office, &c.	– – –	104,863 – –	– – –	4
Foreign Office	– – –	74,996 – –	– – –	5
Colonial Office	– – –	42,460 – –	– – –	6
Privy Council Office	1,000 – –	14,028 – –	– – –	7
Board of Trade, &c.	3,000 – –	175,757 – –	– – –	8
Mercantile Marine Fund, Grant in Aid	– – –	53,500 – –	– – –	9
Bankruptcy Department of the Board of Trade	19 – –	23 – –	– – –	10
Board of Agriculture	2,500 – –	46,510 – –	– – –	11
Charity Commission, &c.	1,000 – –	40,380 – –	– – –	12
Civil Service Commission	7,000 – –	40,071 – –	– – –	13
Exchequer and Audit Department	1,500 – –	58,444 – –	– – –	14
Friendly Societies Registry (United Kingdom)	– – –	7,686 – –	– – –	15
Local Government Board	– – –	168,145 – –	– – –	16
Lunacy Commission	– – –	14,219 – –	– – –	17
Mint including Coinage	– – –	94 – –	– – –	18
National Debt Office	– – –	14,452 – –	– – –	19
Pulic Record Office	– – –	21,017 – –	– – –	20
Public Works Loan Commission	– – –	10,159 – –	– – –	21
Registrar General's Office	3,000 – –	40,674 – –	– – –	22
Stationery and Printing	– – –	522,505 – –	– – –	23
Woods, Forests, &c., Office of	1,000 – –	21,743 – –	– – –	24
Works and Public Buildings, Office of	– – –	52,566 – –	– – –	25
Secret Service	– – –	32,000 – –	– – –	26
SCOTLAND:				
Secretary of Scotland's Office	– – –	11,915 – –	– – –	27
Fishery Board	– – –	28,739 – –	– – –	28
Lunacy Commission	– – –	5,855 – –	– – –	29
Registrar General's Office	– – –	4,970 – –	– – –	30
Board of Supervision, &c.	– – –	9,250 – –	– – –	31
IRELAND:				
Lord Lieutenant's Household	– – –	4,764 – –	– – –	32
Chief Secretary's Office, &c.	– – –	41,715 – –	– – –	33
Charitable Donations and Bequests Office	– – –	1,839 – –	– – –	34
Local Government Board	– – –	137,081 – –	– – –	35
Public Record Office	– – –	5,507 – –	– – –	36
Public Works Office	– – –	34,770 – –	– – –	37
Registrar General's Office	– – –	15,637 – –	– – –	38
Valuation and Boundary Survey	– – –	12,171 – –	– – –	39
TOTAL, CLASS II. £.	23,019 – –	2,051,709 – –	– – –	40

issued for Supply Services—*continued.*

	Total.	Total Issues in the Year.	Surplus Balances written off.		Balances of Grants unissued from the Exchequer on 31st March 1895.
			Out of Grants of	Amount.	
	5.	6.	7.	8.	9.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
1	43,095 – –	43,040 7 9	1894–95	54 12 3	—
2	52,133 – –	50,497 4 2	„	635 15 10	1,000 – –
3	88,976 – –	85,511 18 4	1893–94	1,500 – –	1,000 – –
			1894–95	964 1 8	
4	104,863 – –	102,749 14 11	1894–95	613 5 1	1,500 – –
5	74,996 – –	73,622 7 6	„	1,373 12 6	—
6	42,460 – –	42,087 16 2	„	372 3 10	—
7	15,028 – –	12,699 13 9	1893–94	1,000 – –	1,000 – –
			1894–95	328 6 3	
8	178,757 – –	167,249 – 10	1893–94	3,000 – –	—
			1894–95	8,507 19 2	
9	53,500 – –	51,287 12 11	1894–95	2,212 7 1	—
10	42 – –	– – –	1893–94	19 – –	23 – –
11	49,010 – –	43,967 9 1	1893–94	2,500 – –	1,500 – –
			1894–95	1,042 10 11	
12	41,380 – –	38,982 15 2	1893–94	1,000 – –	1,000 – –
			1894–95	397 4 10	
13	47,071 – –	39,902 10 4	1893–94	7,000 – –	—
			1894–95	168 9 8	
14	59,944 – –	57,039 8 10	1893–94	1,500 – –	1,000 – –
			1894–95	404 11 2	
15	7,686 – –	7,651 – 6	1894–95	34 19 6	—
16	168,145 – –	168,105 7 6	„	39 12 6	—
17	14,219 – –	14,079 – 4	„	139 19 8	—
18	94 – –	– – –	„	94 – –	—
19	14,452 – –	14,001 5 6	„	450 14 6	—
20	21,017 – –	20,175 5 9	„	841 14 3	—
21	10,159 – –	10,074 3 6	„	84 16 6	—
22	43,674 – –	40,287 5 2	1893–94	3,000 – –	—
			1894–95	386 14 10	
23	522,505 – –	518,187 11 9	1894–95	4,317 8 3	—
24	22,743 – –	20,239 – 7	1893–94	1,000 – –	1,000 – –
			1894–95	503 19 5	
25	52,566 – –	51,330 10 9	1894–95	1,235 9 3	—
26	32,000 – –	23,339 12 4	„	8,660 7 8	—
27	11,915 – –	11,691 16 5	1894–95	223 3 7	—
28	28,739 – –	27,952 19 9	„	786 – 3	—
29	5,855 – –	5,692 16 7	„	162 3 5	—
30	4,970 – –	4,144 9 10	„	825 10 2	—
31	9,250 – –	9,226 – 4	„	23 19 8	—
32	4,764 – –	3,974 9 9	1894–95	389 10 3	400 – –
33	41,715 – –	40,665 2 4	„	49 17 8	1,000 – –
34	1,839 – –	1,708 2 8	„	130 17 4	—
35	137,081 – –	135,130 18 2	„	1,950 1 10	—
36	5,507 – –	5,430 3 11	„	76 16 1	—
37	34,770 – –	33,557 18 10	„	712 1 2	500 – –
38	15,637 – –	15,148 19 7	„	488 – 5	—
39	12,171 – –	11,854 3 1	„	316 16 11	—
40	2,074,728 – –	2,002,286 4 8	–	61,518 15 4	10,923 – –

DETAILED STATEMENT of Amount

SERVICES.	GRANTS. Balances of former Years unissued from the Exchequer.	For the Year 1894–95 (including Supplemental Grants).	For Deficiencies of Grants of former Years.	
1.	2.	3.	4.	
CIVIL SERVICES—*continued.*				
CLASS III.				
LAW and JUSTICE. UNITED KINGDOM and ENGLAND:	£. s. d.	£. s. d.	£. s. d.	
Law Charges	- - -	88,956 - -	- - -	1
Miscellaneous Legal Expenses	- - -	52,782 - -	- - -	2
Supreme Court of Judicature	- - -	327,874 - -	- - -	3
Land Registry	- - -	7,271 - -	- - -	4
County Courts	- - -	30,072 - -	- - -	5
Police Courts (London and Sheerness)	1,000 - -	5,248 - -	- - -	6
Police (England and Wales)	1,000 - -	54,435 - -	- - -	7
Prisons (England and the Colonies)	7,000 - -	611,139 - -	- - -	8
Reformatory and Industrial Schools (Great Britain)	- - -	273,117 - -	- - -	9
Broadmoor Criminal Lunatic Asylum	- - -	32,903 - -	- - -	10
SCOTLAND:				
Law Charges and Courts of Law	- - -	87,123 - -	- - -	11
Register House, Edinburgh	- - -	39,211 - -	- - -	12
Crofters Commission	- - -	7,445 - -	- - -	13
Prisons	- - -	91,700 - -	- - -	14
IRELAND:				
Law Charges and Criminal Prosecutions	10,500 - -	67,641 - -	- - -	15
Supreme Court of Judicature and other Legal Departments	- - -	115,800 - -	- - -	16
Land Commission	3,000 - -	66,662 - -	- - -	17
County Court Officers, &c.	6,000 - -	118,879 - -	- - -	18
Dublin Metropolitan Police (including Police Courts)	- - -	99,222 - -	- - -	19
Constabulary	15,000 - -	1,368,249 - -	- - -	20
Prisons	4,000 - -	126,021 - -	- - -	21
Reformatory and Industrial Schools	- - -	111,095 - -	- - -	22
Dundrum Criminal Lunatic Asylum	- - -	6,322 - -	- - -	23
TOTAL, CLASS III. £.	47,500 - -	3,787,167 - -	- - -	24

issued for Supply Services—*continued.*

	Total.	Total Issues in the Year.	Surplus Balances written off.		Balances of Grants unissued from the Exchequer on 31st March 1895.
			Out of Grants of	Amount.	
	5.	6.	7.	8.	9.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
1	86,956 – –	86,807 10 11	1894–95	148 9 1	—
2	52,782 – –	46,817 – 3	– „ –	1,964 19 9	4,000 – –
3	327,874 – –	326,194 6 6	– „ –	679 13 6	1,000 – –
4	7,271 – –	7,257 10 10	– „ –	13 9 2	—
5	30,072 – –	9,000 – –	– „ –	21,072 – –	—
6	6,248 – –	4,363 9 2	1893-94 1894-95	1,000 – – 884 10 10	—
7	55,435 – –	51,366 13 4	1893-94 1894-95	1,000 – – 568 6 8	2,500 – –
8	618,139 – –	577,347 11 3	1893-94 1894-95	7,000 – – 10,681 10 10	23,109 17 11
9	273,117 – –	265,188 12 11	1894–95	7,928 7 1	—
10	32,903 – –	32,459 10 10	– „ –	443 9 2	—
11	87,123 – –	83,598 13 –	– „ –	3,524 7 –	—
12	39,211 – –	39,149 9 11	– „ –	61 10 1	—
13	7,445 – –	6,663 19 3	– „ –	781 – 9	—
14	91,700 – –	90,464 5 11	– „ –	1,235 14 1	—
15	78,141 – –	61,870 13 2	1893–94	9,770 6 10	6,500 – –
16	115,800 – –	113,000 19 –	1894–95	299 1 –	2,500 – –
17	69,662 – –	63,228 7 9	1893-94 1894-95	3,000 – – 1,433 12 3	2,000 – –
18	124,879 – –	113,370 8 3	1893-94 1894-95	6,000 – – 508 11 9	5,000 – –
19	99,222 – –	86,799 7 10	1894–95	8,422 12 2	4,000 – –
20	1,383,249 – –	1,344,579 18 5	1893-94 1894-95	15,000 – – 10,669 1 7	13,000 – –
21	130,021 – –	111,758 4 10	1893-94 1894-95	4,900 – – 7,262 15 2	7,000 – –
22	111,095 – –	106,137 10 5	1894–95	1,957 9 7	3,000 – –
23	6,322 – –	5,481 13 3	– „ –	840 6 9	—
24	3,834,667 – –	3,632,905 17 –	– –	128,151 5 1	73,609 17 11

DETAILED STATEMENT of Amount

SERVICES.	GRANTS. Balances of former Years unissued from the Exchequer.	For the Year 1894-95 (including Supplemental Grants).	For Deficiencies of Grants of former Years.	
1.	2.	3.	4.	
CIVIL SERVICES—*continued.*				
CLASS IV.				
EDUCATION, SCIENCE and ART.	£. s. d.	£. s. d.	£. s. d.	
UNITED KINGDOM and ENGLAND:				
Public Education (England and Wales)	- - -	6,661,778 - -	- - -	1
Science and Art Department (United Kingdom)	- - -	692,122 - -	- - -	2
British Museum	- - -	154,279 - -	- - -	3
National Gallery	- - -	18,368 - -	- - -	4
National Portrait Gallery	- - -	1,915 - -	- - -	5
Scientific Investigation, &c. (United Kingdom)	- - -	26,247 - -	- - -	6
London University	- - -	20 - -	- - -	7
Universities and Colleges, Great Britain	- - -	86,094 - -	- - -	8
SCOTLAND:				
Public Education	- - -	1,030,449 - -	- - -	9
National Gallery	- - -	4,050 - -	- - -	10
IRELAND:				
Public Education	- - -	1,099,792 - -	- - -	11
Endowed Schools Commissioners	- - -	1,005 - -	- - -	12
National Gallery	- - -	2,400 - -	- - -	13
Queen's Colleges	- - -	4,950 - -	- - -	14
TOTAL, CLASS IV. £.	- - -	9,783,469 - -	- - -	15
CLASS V.				
FOREIGN and COLONIAL SERVICES.				
Diplomatic and Consular Services	- - -	431,235 - -	- - -	16
Slave Trade Services	- - -	3,713 - -	- - -	17
Colonial Services, including South Africa	79,000 - -	139,675 - -	- - -	18
Subsidies to Telegraph Companies	2,500 - -	67,100 - -	- - -	19
Uganda	- - -	95,000 - -	- - -	20
British Central Africa	- - -	35,000 - -	- - -	21
Cyprus, Grant-in-Aid	- - -	29,000 - -	- - -	22
TOTAL, CLASS V. £.	81,500 - -	800,723 - -	- - -	23

issued for Supply Services—*continued.*

	Total.	Total Issues in the Year.	Surplus Balances written off.		Balances of Grants unissued from the Exchequer on 31st March 1895.
			Out of Grants of	Amount.	
	5.	6.	7.	8.	9.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
1	6,661,778 - -	6,661,428 13 6	1894-95	349 6 6	—
2	692,122 - -	691,439 18 7	- „ -	682 1 5	—
3	154,279 - -	152,350 8 2	- „ -	1,928 11 10	—
4	18,368 - -	18,320 19 10	- „ -	47 - 2	—
5	1,915 - -	1,525 - -	- „ -	390 - -	—
6	26,247 - -	26,199 - 1	- „ -	47 19 11	—
7	20 - -	- - -	- „ -	20 - -	—
8	86,094 - -	86,094 - -	—	—	—
9	1,030,449 - -	1,028,135 16 4	1894-95	2,313 3 8	—
10	4,050 - -	4,050 - -	—	—	—
11	1,099,792 - -	1,088,370 19 8	1894-95	2,421 - 4	9,000 - -
12	1,005 - -	945 14 2	- „ -	59 5 10	—
13	2,400 - -	2,277 15 8	- „ -	122 4 4	—
14	4,950 - -	4,902 12 7	- „ -	47 7 5	—
15	9,783,469 - -	9,766,040 18 7	- -	8,428 1 5	9,000 - -
16	431,235 - -	409,133 12 7	1894-95	22,101 7 5	—
17	3,713 - -	3,143 3 6	- „ -	569 16 6	—
18	218,675 - -	200,675 - -	- „ -	1,383 10 10	16,616 9 2
19	69,600 - -	67,699 13 2	1893-94	1,900 6 10	—
20	95,000 - -	95,000 - -	—	—	—
21	35,000 - -	35,000 - -	—	—	—
22	29,000 - -	29,000 - -	—	—	—
23	882,223 - -	839,651 9 3	- -	25,955 1 7	16,616 9 2

DETAILED STATEMENT of Amount

SERVICES.	GRANTS. Balances of former Years unissued from the Exchequer.	For the Year 1894–95 (including Supplemental Grants).	For Deficiencies of Grants of former Years.	
1.	2.	3.	4.	
CIVIL SERVICES—*continued.*	£. s. d.	£. s. d.	£. s. d.	
CLASS VI.				
NON-EFFECTIVE and CHARITABLE SERVICES.				
Superannuations and Retired Allowances	- - -	535,454 - -	- - -	1
Merchant Seamen's Fund, Pensions, &c.	- - -	8,600 - -	- - -	2
Savings Banks and Friendly Societies Deficiency	- - -	21,713 - -	- - -	3
Miscellaneous Charitable and other Allowances, Great Britain	- - -	2,725 - -	- - -	4
Pauper Lunatics, Ireland	- - -	124,035 - -	- - -	5
Hospitals and Charities, Ireland	- - -	17,959 - -	- - -	6
TOTAL, CLASS VI. £.	- - -	710,486 - -	- - -	7
CLASS VII.				
MISCELLANEOUS.				
Temporary Commissions	- - -	56,459 - -	- - -	8
Miscellaneous Expenses	- - -	3,741 - -	- - -	9
Diseases of Animals	- - -	85,000 - -	- - -	10
Repayments to Civil Contingencies Fund	- 3 1	906 - -	- -	11
Repayments to the Local Loans Fund	- - -	26,948 - -	- - -	12
Highlands and Islands of Scotland (Public Works and Communications)	- - -	36,000 - -	- - -	13
Hobart (Tasmania) Exhibition	- - -	2,000 - -	- - -	14
Relief of Distress (Ireland)	- - -	35,000 - -	- - -	15
TOTAL, CLASS VII. £.	- 3 1	246,054 - -	- - -	16
TOTAL, CIVIL SERVICES £.	170,019 3 1	19,133,828 - -	- - -	17

issued for Supply Services—*continued.*

	Total.	Total Issues in the Year.	Surplus Balances written off.		Balances of Grants unissued from the Exchequer on 31st March 1895.
			Out of Grants of	Amount.	
	5.	6.	7.	8.	9.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
1	535,454 – –	534,132 9 3	1894–95	1,321 10 9	—
2	8,600 – –	8,256 12 2	– „ –	343 7 10	—
3	21,713 – –	21,709 16 5	– „ –	1 17 6	1 6 1
4	2,725 – –	2,659 2 8	– „ –	65 17 4	—
5	124,035 – –	123,297 2 5	– „ –	737 17 7	—
6	17,959 – –	17,957 10 5	– „ –	1 9 7	—
7	710,486 – –	708,012 13 4	– –	2,472 – 7	1 6 1
8	56,459 – –	54,605 13 1	1894–95	353 6 11	1,500 – –
9	3,741 – –	– – –	„ –	3,741 – –	—
10	85,000 – –	85,000 – –	—	—	—
11	906 3 1	905 7 11	1893–94	– 3 1	– 12 1
12	26,948 – –	26,940 14 7	– „	– – –	7 5 5
13	36,000 – –	35,610 10 5	1894–95	389 9 7	—
14	2,000 – –	2,000 – –	—	—	—
15	35,000 – –	35,000 – –	—	—	—
16	246,054 3 1	240,062 6 –	– –	4,483 19 7	1,507 17 6
17	19,303,847 3 1	18,915,000 – –	– –	258,388 12 5	130,458 10 8

DETAILED STATEMENT of Amount

SERVICES.	GRANTS.			
	Balances of former Years unissued from the Exchequer.	For the Year 1894–95 (including Supplemental Grants).	For Deficiencies of Grants of former Years.	
1.	2.	3.	4.	
REVENUE DEPARTMENTS, &c.	£. s. d.	£. s. d.	£. s. d.	
Customs	239,108 – –	871,915 – –	– – –	1
Inland Revenue	449,283 – –	1,814,039 – –	– – –	2
Post Office	868,592 17 1	7,037,785 – –	– – –	3
Telegraph Service	44,815 – 3	2,776,930 – –	– – –	4
Packet Service	10,637 8 –	748,624 – –	– – –	5
TOTAL, REVENUE DEPARTMENTS £.	1,612,436 5 4	13,249,293 – –	– – –	6

SUMMARY OF THE

NAVAL AND MILITARY SERVICES	1,388 2 3	35,647,200 – –	49,519 9 2	7
CIVIL SERVICES	170,019 3 1	19,133,828 – –	– – –	8
REVENUE DEPARTMENTS, &c.	1,612,436 5 4	13,249,293 – –	– – –	9
£.	1,783,843 10 8	68,030,321 – –	49,519 9 2	10

issued for Supply Services—*continued.*

	Total.	Total Issues in the Year.	Surplus Balances written off.		Balances of Grants unissued from the Exchequer on 31st March 1895.
			Out of Grants of	Amount.	
	5.	6.	7.	8.	9.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
1	1,111,023 - -	835,000 - -	1893–94	25,943 2 3	250,079 17 9
2	2,263,322 - -	1,811,000 - -	- " -	11,848 5 10	440,473 14 2
3	7,906,377 17 1	6,869,000 - -	- " -	93,346 14 2	944,031 2 11
4	2,821,745 - 3	2,674,000 - -	1893–94 1894–95	44,815 - 3 53,175 6 9	49,754 13 3
5	759,261 8 -	727,000 - -	1893–94 1894–95	10,637 8 - 4,034 7 8	17,589 12 4
6	14,861,729 5 4	12,916,000 - -	- -	243,800 4 11	1,701,929 - 5

FOREGOING DETAILS.

7	35,698,107 11 5	35,445,000 - -	- -	63,307 1 10	189,800 9 7
8	19,303,847 3 1	18,915,000 - -	- -	258,388 12 5	130,458 10 8
9	14,861,729 5 4	12,916,000 - -	- -	243,800 4 11	1,701,929 - 5
10	69,863,683 19 10	67,276,000 - -	- -	565,495 19 2	2,022,188 - 8

DETAILED STATEMENT of Amount issued for Supply Services—*continued.*

The ISSUES for SUPPLY SERVICES in the YEAR 1894–95, as shown in the foregoing STATEMENT, were made out of the following GRANTS.

SERVICES.	Supply Grants of 1893-94.	Supply Grants of 1894-95. (Including Supplementary Grants, and Grants for Deficiencies.)	TOTAL ISSUES.
	£. s. d.	£. s. d.	£. s. d.
ARMY	- - -	17,899,800 - -	17,899,800 - -
ORDNANCE FACTORIES	- - -	200 - -	200 - -
NAVY	753 13 8	17,544,246 6 4	17,545,000 - -
CIVIL SERVICES	89,522 1 5	18,825,477 18 7	18,915,000 - -
REVENUE DEPARTMENTS, &c., viz.:			
Customs	213,164 17 9	621,835 2 3	835,000 - -
Inland Revenue	437,434 14 2	1,373,565 5 10	1,811,000 - -
Post Office	775,246 2 11	6,093,753 17 1	6,869,000 - -
Telegraph Service	- - -	2,674,000 - -	2,674,000 - -
Packet Service	- - -	727,000 - -	727,000 - -
TOTAL AMOUNT issued for SUPPLY SERVICES £.	1,516,121 9 11	65,759,878 10 1	67,276,000 - -

DETAILED STATEMENT of Amount issued for Supply Services—*continued.*

WAYS AND MEANS GRANTS.

MEMORANDUM of the application of the Balances of the Grants of Ways and Means remaining unissued on 1st April 1894, and of the Grants for the Year 1894–95.

	£. s. d.	£. s. d.
Balance remaining unissued on 1st April 1894, of Grants for the Year 1893–94 - - - - - - - - - - - -	- - -	1,783,843 10 8
Amount of Grants out of the Consolidated Fund in the Year 1894–95, viz.:—		
Per Act 57 Vict. c. 1 (1894) - - - - - - - -	9,899,600 - -	
„ 57 Vict. c. 7 (1894) - - - - - - - -	12,117,630 - -	
„ 57 & 58 Vict. c. 29 (1894) - - - - - -	17,715,550 - -	
„ 57 & 58 Vict. c. 59 (1894) - - - - - -	27,795,151 - -	
„ 58 Vict. c. 4 (1895) - - - - - - - -	551,909 9 2	68,079,840 9 2
	TOTAL - - - £.	69,863,683 19 10

Deduct—Amount of Issues for Supply Services, and Surplus Balances written off in the Year (as per preceding Statement), out of the Ways and Means Grants of the undermentioned Years, viz.:—

	1893–94.	1894–95.	
	£. s. d.	£. s. d.	
Issues - - - - - - - - - -	1,516,121 9 11	65,759,878 10 1	
Surplus Balances written off in respect of Grants of 1892–93 - - - - - -	634 8 7	16,766 2 4	
Ditto - - - ditto - - - 1893–94	267,087 12 2	281,007 16 1	
£.	1,783,843 10 8	66,057,652 8 6	67,841,495 19 2
Balance of Ways and Means Grants remaining unissued on 31st March 1895 (equal to Balance of Grants in Supply, as detailed on pages 69 to 79) - -		£.	2,022,188 - 8

STATEMENTS

RELATIVE TO THE

NATIONAL DEBT.

(*See* page 96 for Contingent or Nominal Liabilities.)

	Pages
Debt Created and Reduced in Year ended 31st March 1895	84 to 86
Amount issued on account of Sinking Funds and Application thereof	88
Details of the Capital Account of the National Debt on 31st March 1895	89 to 93
Amount of the Gross Capital Liabilities of the State, the Estimated Assets, and the Exchequer Balances	94

NATIONAL DEBT.

STATEMENT showing Transactions in connection with the CREATION or REDUCTION of the NATIONAL DEBT, in the Year ended 31st March 1895.

*DEBT ON WHICH INTEREST IS INCLUDED IN THE PERMANENT OR FIXED ANNUAL CHARGE.	£. s. d.	£. s. d.
I.—FUNDED DEBT:		
On which Interest was included in the Permanent or Fixed Annual Charge, at 31st March 1894 - - - - -	- - -	587,631,096 2 -
Created in the Year ended 31st March 1895 - - - -	- - nil.	
Reduced in the Year ended 31st March 1895, by :—		
(1.) Stock transferred for the purchase of Life Annuities, including 998,641*l.* 1*s.* 6*d.*, purchased with money received for said Annuities, per 10 Geo. 4. c. 24; 16 & 17 Vict. c. 45; 27 & 28 Vict. c. 43; 45 & 46 Vict. c. 51; and 51 & 52 Vict. c. 15 - - -	1,250,504 19 8	
(2.) Stock transferred for the purchase of Annuities for terms of years, including 6,629*l.* 13*s.* 7*d.* purchased with money received for said Annuities, per 10 Geo. 4, c. 24, and 51 & 52 Vict. c. 15 - -	11,750 - 11	
(3.) Stock purchased with the New Sinking Fund for the years ended 31st March 1894 and 1895, per 38 & 39 Vict. c. 45, s. 3† - - - - - - - - -	25,109 16 8	
(4.) Stock purchased with the Local Loans Restitution Fund, per 50 & 51 Vict. c. 16 - - - - - -	126,400 9 4	
(5.) Stock purchased with the Sinking Fund Annuity, 1853, per 33 & 34 Vict. c. 71, s. 69† - - - -	6,804 13 2	
(6.) Stock purchased with the Sinking Fund Annuity, 1884, per 47 & 48 Vict. c. 23, s. 3, "National Debt (Conversion of Stock) Act, 1884"† - - -	15,103 11 8	
(7.) Stock transferred and Stock purchased with money received for redemption of Land Tax, per 53 & 54 Geo. 3, and subsequent Acts - - - - - -	73,021 1 7	
(8.) Stock purchased on account of Surplus Land Tax, per 43 & 44 Vict. c. 19, s. 114 - - - - -	17,643 4 11	
(9.) Stock purchased with money received for Composition of Stamp Duty on transfers of Stock or Annuities, per 43 & 44 Vict. c. 20, s. 55 - - -	43,286 18 11	
(10.) Stock purchased on account of Donations and Bequests, per 29 Vict. c. 11, s. 6 - - - - -	39,775 13 7	
(11.) Stock purchased with money received under 41 & 42 Vict. c. 63, "Prison (Officers' Superannuation) Act, 1878," per 45 & 46 Vict. c. 72 - - - - -	72 3 3	
(12.) Stock purchased with money received in respect of Foreshores, per 29 & 30 Vict. c. 62 - - -	493 14 5	
(13.) Stock purchased with money received in respect of forfeited Deposits in the Post Office Savings Bank and Trustee Savings Banks - - - - - -	434 4 7	
(14.) Stock purchased with money received from the "Unclaimed Dividend Account," under the Irish Bankrupt and Insolvent Act, 1857, per 40 & 41 Vict. c. 57, s. 85 - - - - - - - - -	4,776 2 5	
		1,615,176 15 1
Funded Debt on 31st March 1895, on which Interest is included in the Permanent or Fixed Annual Charge (for details, *see* page 89) - -	£.	586,015,919 6 11
II.—ESTIMATED CAPITAL VALUE OF TERMINABLE ANNUITIES:		
On 31st March 1894 - - - - - - - - - - - - - -		57,076,898 - -
On 31st March 1895 (for details, *see* page 90) - - - - - - -		53,582,722 - -
Decrease in Year ended 31st March 1895 - - - £.		3,494,176 - -

* For the details of the Permanent or Fixed Annual Charge, *see* pages 36 to 39.
† *See* Sinking Fund Statement, page 88.

NATIONAL DEBT—*continued.*

TRANSACTIONS in connection with the Creation or Reduction of National Debt, &c.—*continued.*

	£. s. d.	£. s. d.	£. s. d.
III.—UNFUNDED DEBT:			
1. FOR **Supply** on 31st March 1894			9,650,800 – –
(1.) EXCHEQUER BILLS outstanding on 31st March 1894		3,246,300 – –	
Created to replace		Nil.	
Reduced in the Year—			
By Bills paid off		111,400 – –	
EXCHEQUER BILLS outstanding on 31st March 1895			3,134,900 – –
(2.) TREASURY BILLS outstanding on 31st March 1894		6,404,500 – –	
Created to replace Treasury Bills and Exchequer Bills paid off		6,515,900 – –	
		12,920,400 – –	
Reduced in the Year by Bills paid off		6,404,500 – –	
TREASURY BILLS outstanding on 31st March 1895			6,515,900 – –
2. FOR **Redemption Purposes** (52 Vict. c. 4) on 31st March 1894		5,299,500 – –	
(1.) EXCHEQUER BONDS outstanding on 31st March 1894	4,934,500 – –		
Created:			
To replace Bonds paid off	Nil.		
Reduced in the Year—			
By Bonds paid off	3,046,500 – –		
EXCHEQUER BONDS outstanding on 31st March 1895		1,888,000 – –	
(2.) TREASURY BILLS outstanding on 31st March 1894	365,000 – –		
Created:	£. s. d.		
To replace Exchequer Bonds paid off	3,046,500 – –		
To replace Treasury Bills paid off	365,000 – –		
	3,411,500 – –		
	3,776,500 – –		
Reduced in the Year—			
By Bills paid off	365,000 – –		
TREASURY BILLS outstanding on 31st March 1895		3,411,500 – –	
			5,299,500 – –
3. **Ways and Means Advances** outstanding on 31st March 1894		750,000 – –	
Ditto repaid on 5th April 1894		750,000 – –	
			—
Carried forward		£.	14,950,300 – –

NATIONAL DEBT—*continued.*

TRANSACTIONS in connection with the Creation or Reduction of National Debt, &c.—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -		- - -	14,950,300 - -
UNFUNDED DEBT:			
*4. **Under the Imperial Defence Act, 1888** (51 & 52 Vict. c. 32):			
TREASURY BILLS outstanding on 31st March 1894 - - - - - -	2,600,000 - -		
Created:			
To replace Treasury Bills paid off -	2,600,000 - -		
		5,200,000 - -	
Reduced in the Year, including 150,000*l.* paid off with New Sinking Fund - - - - - - - -		2,750,000 - -	
TREASURY BILLS outstanding on 31st March 1895 - -		- - -	2,450,000 - -
*5. **Under the Naval Defence Act, 1889** (52 Vict. c. 8):			
(1.) TREASURY BILLS outstanding on 31st March 1894 - - - - -	£. s. d. 2,450,000 - -		
Created:			
To replace Treasury Bills paid off -	900,000 - -		
	3,350,000 - -		
Reduced in the Year, including 2,450,000*l.* paid off with New Sinking Fund -	3,350,000 - -		
TREASURY BILLS outstanding on 31st March 1895 - - - - - -	- - - -	- Nil.	
(2.) EXCHEQUER BONDS outstanding on the 31st March 1894 - - - -	696,000 - -		
Created in the Year to replace Bonds paid off - - - - - - - -	696,000 - -		
	1,392,000 - -		
Reduced in the Year, including 696,000*l.* paid off with New Sinking Fund -	1,392,000 - -		
EXCHEQUER BONDS outstanding on 31st March 1895 -		- Nil.	
Unfunded Debt on 31st March 1895, on which Interest is included in the Permanent or Fixed Annual Charge (for details, *see* pages 91 and 92)		£.	17,400,300 - -

* Under the Finance Act, 1894 (57 & 58 Vict. c. 30), the interest on Unfunded Debt raised for Imperial and Naval Defence purposes, which had previously been met from voted moneys, was to be paid out of the Permanent Annual Charge for the National Debt.

NATIONAL DEBT—*continued.*

TRANSACTIONS in connection with the Creation or Reduction of National Debt, &c.—*continued.*

SUMMARY OF THE STATE OF THE NATIONAL DEBT.

	Capital of Funded Debt.	Estimated Capital of Terminable Annuities.	Unfunded Debt.	TOTAL.
INCLUDED in the PERMANENT or FIXED ANNUAL CHARGE:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
On 31st March 1894	587,631,096 2 –	57,076,898 – –	†15,700,300 – –	660,408,294 2 –
On 31st March 1895	586,015,919 6 11	53,582,722 – –	17,400,300 – –	656,998,941 6 11
Increase (+) or Decrease (—) in the Year ended 31st March 1895 £.	—1,615,176 15 1	—3,494,176 – –	+1,700,000 – –	—3,409,352 15 1
EXCLUDED from the PERMANENT or FIXED ANNUAL CHARGE:				
On 31st March 1894	Nil	– – –	5,746,000 – –	5,746,000 – –
On 31st March 1895	—	—	* —	* —
Increase (+) or Decrease (—) in the Year ended 31st March 1895 £.	– – –	– – –	—5,746,000 – –	—5,746,000 – –
GRAND TOTAL:				
On 31st March 1894	587,631,096 2 –	57,076,898 – –	21,446,300 – –	666,154,294 2 –
On 31st March 1895	586,015,919 6 11	53,582,722 – –	17,400,300 – –	656,998,941 6 11
INCREASE (+) or DECREASE (—) in the GRAND TOTAL in the Year ended 31st March 1895 £.	—1,615,176 15 1	—3,494,176 – –	—4,046,000 – –	—9,155,352 15 1

For additional Capital Liabilities, *see* page 94.

* *See* note * on page 86.

† Includes 750,000*l.*, Ways and Means Advances, repaid on 5th April 1894.

NATIONAL DEBT—*continued.*

TRANSACTIONS in connection with the Creation or Reduction of National Debt, &c.—*continued.*

SINKING FUNDS.

STATEMENT of the Amounts issued from the Exchequer in the Year ended 31st March 1895, on account of SINKING FUNDS; and of the Application of the same by the Commissioners for the REDUCTION of the NATIONAL DEBT (including the Application of the Balance 1,600,845*l.* 16*s.* 2*d.* unapplied at 31st March 1894).

I.—ISSUES FROM THE CONSOLIDATED FUND:

	£.	s.	d.
OLD SINKING FUND:			
Amount issued under the Act 38 & 39 Vict. c. 45, s. 5, for the Year to 31st March 1894 (Surplus Income) - - - - - - - - -	—		
NEW SINKING FUND:			
Amount issued under the Act 38 & 39 Vict. c. 45, s. 3, for the Year to 31st March 1895 - - - - - - - - - - - - -	1,718,263	3	7
Sinking Fund Annuity, per 33 & 34 Vict. c. 71, s. 69—On 2½ per Cent. Annuities for the Year to 5th July 1894 - - - - - - - - -	6,906	14	7
Sinking Fund Annuity, per 47 & 48 Vict. c. 23, s. 3, "National Debt (Conversion of Stock) Act, 1884"—created to extinguish the increase in the nominal capital amount of the National Debt, due to conversion of 3 per Cent. Stock into 2¾ per Cent. and 2½ per Cent. Stock—for the Year to 31st March 1895 - - - - - - - - - - - - - -	15,547	5	—
TOTAL AMOUNT issued from the Exchequer in Year ended 31st March 1895 - - - - - - - - - - £.	1,740,717	3	2
Add,—Balance unapplied at 31st March 1894 - -	1,600,845	16	2
TOTAL AMOUNT - - - £.	3,341,562	19	4

II.—APPLICATION OF THE ABOVE:

Amount applied to Reduction of Debt.			Amount and Nature of Capital Debt purchased therewith, and Cancelled.			Average Price of Stock Cancelled.		
£.	s.	d.	£.	s.	d.		£.	s.	d.
47,889	14	2	47,018	1	6	FUNDED DEBT. 2¾ per Cent. Consolidated Stock - -	101	17	1
						UNFUNDED DEBT.			
2,595,666	2	8	2,600,000	—	—	Treasury Bills - - - - -	—		
698,007	2	6	696,000	—	—	Exchequer Bonds - - - -	—		
3,341,562	19	4	3,343,018	1	6				

NATIONAL DEBT.—CAPITAL ACCOUNT.

DETAILED STATEMENT of the CAPITAL ACCOUNT of the NATIONAL DEBT on the 31st March 1895.

DEBT ON WHICH INTEREST IS INCLUDED IN THE PERMANENT OR FIXED ANNUAL CHARGE.	On 31st MARCH 1895. Bank of England.	Bank of Ireland.	TOTAL.
I.—FUNDED DEBT:	£. s. d.	£. s. d.	£. s. d.
(1.) 2¾ per Cent. Consols - - -	503,401,370 3 1	18,832,036 2 6	522,233,406 5 7
(2.) 2¾ per Cents. (1905) - - -	4,563,240 19 9	83,981 18 8	4,647,222 18 5
(3.) 2½ per Cents. - - - - - -	31,642,608 6 7	429,512 11 8	32,072,120 18 3
(4.) Exchequer Bonds, 1853, renewed in 1894 for three years, per 16 Vict. c. 23 (2½ per Cents.) - - -	417,300 - -	- - -	417,300 - -
£.	540,024,519 9 5	19,345,530 12 10	559,370,050 2 3
(5.) DEBTS to the BANKS of ENGLAND and IRELAND (2¾ per Cent.) -	11,015,100 - -	2,630,769 4 8	13,645,869 4 8
Bank of England.—Original Capital:			
1694: Act 5 & 6 W. and M. c. 20 - - - - - £. 1,200,000			
1708: Act 7 Anne, c. 7 - 400,000			
1742: Act 15 G. 2, c. 13 - 1,600,000			
3,200,000			
Capital purchased of the South Sea Company:			
1721: Act 8 G. 1, c. 21 (residue of capital of 4,000,000*l.* purchased of the South Sea Company) - - 3,328,300			
Other Advances to Government:			
1716: Act 3 G. 1, c. 8, balance of 2,000,000*l.* of Exchequer Bills cancelled - - - - - - 500,000			
1727: 1 G. 2, c. 8, Advance to Government - - - - - - 1,750,000			
1728: 2 G. 2, c. 3, Advance to Government - - - - - - 1,250,000			
1746: 19 G. 2, c. 6, Exchequer Bills delivered up to be cancelled - - 986,800			
£. 11,015,100			
Bank of Ireland:			
1782: Act 21 & 22 G. 3, c. 16 (Irish Currency, 600,000*l.*) - £. 553,846 3 1			
1797: Act 37 G. 3, c. 50 (Irish Currency, 500,000*l.*) - - 461,538 9 3			
1808: Act 48 G. 3, c. 103 (Irish Currency, 1,250,000*l.*) - - 1,153,846 3 1			
1821: Act 2 G. 4, c. 72 (Irish Currency, 500,000*l.*) - - 461,538 9 3			
£. 2,630,769 4 8			
(6.) Book Debt (2¾ per Cent.) - -	13,000,000 - -	- -	13,000,000 - -
TOTAL FUNDED DEBT on which INTEREST is *included* in the PERMANENT or FIXED ANNUAL CHARGE - - - - - £.	564,039,619 9 5	*21,976,299 17 6	†586,015,919 6 11

* *See* Note † on page 93.

† *See* Note ‡ on page 93.

NATIONAL DEBT.—CAPITAL ACCOUNT—*continued.*

CAPITAL ACCOUNT of the National Debt on the 31st March 1895—*continued.*

	TOTAL. £. s. d.
II.—TERMINABLE ANNUITIES:	
ESTIMATED CAPITAL VALUE:*	
(1.) Annuities for Life and Terms of Years:	
Per 10 Geo. 4, c. 24; 3 Will. 4, c. 14; 7 & 8 Vict. c. 83; 16 & 17 Vict. c. 45; 27 & 28 Vict. c. 43; 45 & 46 Vict. c. 51; and 51 & 52 Vict. c. 15; (1,210,940*l.* 12*s.* 6*d.*)	11,653,019 – –
(2.) Red Sea and India Telegraph Company's Annuity, expiring 1908, per 25 & 26 Vict. c. 39 (36,000*l.*)†	408,166 – –
(3.) Annuities created by the National Debt Act, 1883 (46 & 47 Vict. c. 54); National Debt and Local Loans Act, 1887 (50 & 51 Vict. c. 16), and National Debt (Supplemental) Act, 1888 (51 & 52 Vict. c. 15):	
(*a*) "Converted Annuities," expiring in 1904, and representing annuities which were to cease in 1885, and were prolonged (684,022*l.*)	5,420,339 – –
(*b*) Savings Banks Annuities expiring in 1901-2 in lieu of "Rolling Annuities" (1,786,367*l.*), amount of Stock computed to be unreplaced at 31st March 1895	12,622,742 – –
(*c*) Chancery Funds Annuity, expiring in 1904 (2,598,300*l.*), amount of Stock unreplaced at 31st March 1895	22,241,940 – –
(4.) Minor Annuities:	
(*a*) Trustee Savings Banks Deficiency Annuity, created in 1881 and expiring in 1908 (43 & 44 Vict. c. 36) (83,672*l.* 12*s.*)	954,015 – –
(*b*) Annuity created in 1884, in consideration of the cancellation of Consols and creation of similar amount of 2½ per Cent. Stock, expiring in 1903 (26 Vict. c. 14, 46 & 47 Vict. c. 54, and 47 Vict. c. 2) (35,121*l.*)	282,501 – –
‡ (*c*) Sinking Fund Annuity created in 1884, to extinguish the increase in the nominal capital amount of the National Debt due to the conversion of 3 per Cent. Stock into 2¾ and 2½ per Cent. Stock, expiring in 1934 (47 & 48 Vict. c. 23, s. 3) (15,547*l.* 5*s.*)	—
TOTAL Estimated Capital Value of Terminable Annuities included in the Permanent or Fixed Annual Charge £.	53,582,722 – –

* The Chancery Funds Annuity and the Savings Banks Annuities are valued at the amount of 2¾ per Cent. Stock remaining unreplaced, and the capital value of the other Terminable Annuities is computed in 2¾ per Cent. Consols based on the average price of that Stock in the calendar year 1894.

† *See* Note * on page 93.

‡ This Annuity does not represent an additional liability, because it is applicable to the purchase and cancellation of Stock, like the New Sinking Fund.

NATIONAL DEBT.—CAPITAL ACCOUNT—*continued.*

CAPITAL ACCOUNT of the National Debt on the 31st March 1895—*continued.*

III.—UNFUNDED DEBT:			TOTAL.
For Supply:			£. s. d.
(*a*) EXCHEQUER BILLS			3,134,900 – –
Dated 11th June 1891	£. 1,077,200		
„ 11th March 1892	2,057,700		
	£. 3,134,900		
(*b*) TREASURY BILLS			6,515,900 – –
	Twelve Months' Bills.		
Dated 27th June 1894	£. 1,124,000		
„ 28th June 1894	1,300,000		
„ 6th July 1894	145,000		
„ 19th July 1894	270,000		
„ 5th January 1895	500,000		
„ 30th January 1895	310,000		
„ 13th February 1895	40,000		
„ 2nd March 1895	1,595,000		
„ 28th March 1895	1,189,000		
„ 30th March 1895	42,900		
	£. 6,515,900		
TOTAL for Supply		£.	9,650,800 – –
For Redemption Purposes (52 Vict. c. 4):			
(*a*) EXCHEQUER BONDS			1,888,000 – –
Payable 4th July 1895	£. 1,178,000		
„ 1st August 1895	385,000		
„ 1st August 1896	325,000		
	£. 1,888,000		
(*b*) TREASURY BILLS			3,411,500 – –
	Twelve Months' Bills.		
Dated 4th July 1894	£. 1,000,000		
„ 1st August 1894	1,000,000		
„ 27th September 1894	50,000		
„ 1st December 1894	496,500		
„ 1st February 1895	500,000		
„ 2nd March 1895	305,000		
„ 28th March 1895	60,000		
	£. 3,411,500		
TOTAL for Redemption purposes		£.	5,299,500 – –
Carried forward		£.	14,950,300 – –

NATIONAL DEBT.—CAPITAL ACCOUNT—*continued.*

CAPITAL ACCOUNT of the National Debt on the 31st March 1895—*continued.*

		£. s. d.
Brought forward		14,950,300 – –
For Imperial Defence Purposes:		
Under the IMPERIAL DEFENCE ACT, 1888 (51 & 52 Vict. c. 32):		
(*a*) TREASURY BILLS		2,450,000 – –
	Twelve Months' Bills.	
	£.	
Dated 23rd January 1895	860,000	
„ 9th February 1895	545,000	
„ 13th February 1895	625,000	
„ 15th February 1895	210,000	
„ 28th March 1895	210,000	
£.	2,450,000	
TOTAL UNFUNDED DEBT on which Interest is *included* in the PERMANENT or FIXED ANNUAL CHARGE £.		17,400,300 – –
TOTAL CAPITAL on which Interest is *included* in the PERMANENT or FIXED ANNUAL CHARGE £.		656,998,941 6 11

NATIONAL DEBT.—CAPITAL ACCOUNT—*continued.*

CAPITAL ACCOUNT of the National Debt on the 31st March 1895—*continued.*

SUMMARY.

	Bank of England.	Bank of Ireland.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.
FUNDED DEBT, *included* in the PERMANENT or FIXED ANNUAL CHARGE - - -	564,039,619 9 5	†21,976,299 17 6	‡586,015,919 6 11
TERMINABLE ANNUITIES:			
Estimated Capital Value, *included* in the Permanent or Fixed Annual Charge -	53,582,722 - -	- - -	53,582,722 - -
UNFUNDED DEBT, *included* in the PERMANENT or FIXED ANNUAL CHARGE -	17,400,300 - -	- - -	17,400,300 - -
GRAND TOTAL - - - £.	635,022,641 9 5	21,976,299 17 6	656,998,941 6 11

For additional Capital Liabilities, *see* page 94.

	£. s. d.
† Funded Debt in Ireland, at 31st March 1894 - - - - - - - - - - - - - -	22,917,530 3 9
Add,—Stock transferred from England to Ireland in the Year ended 31st March 1895 - - - -	565,114 19 7
	23,482,645 3 4
Deduct,—Stock transferred from Ireland to England in the Year ended 31st March 1895 - -	1,506,345 5 10
Funded Debt in Ireland, at 31st March 1895 - - - £.	21,976,299 17 6

‡ Of this Amount the Sum of 2,209,239*l.* 5*s.* 10*d.* stands in the names of the National Debt Commissioners on account of Unclaimed Stock and Dividends, viz.:—

		£. s. d.	£. s. d.
Balance of Unclaimed Stock in Commissioners' names at the 31st March 1894 - - - - - - - - - - -	England - -	836,939 14 7	869,548 11 9
	Ireland - -	32,608 17 2	
Transferred to Commissioners in the Year ended 31st March 1895 - - - - - - - - - - - -	England - -	42,425 4 2	44,608 3 3
	Ireland - -	2,182 19 1	
			914,156 15 -
Re-transferred to Claimants in the Year ended 31st March 1895 - - - - - - - - - - - -	England - -	10,003 - 10	10,367 1 4
	Ireland - -	364 - 6	
Balance of Unclaimed Stock at 31st March 1895 - - -	England - -	869,361 17 11	903,789 13 8
	Ireland - -	34,427 15 9	
Balance of Stock purchased with Unclaimed Dividends to 31st March 1895 - -			1,305,449 12 2
TOTAL STOCK - - - £.			2,209,239 5 10

§ The following Annuities are also Unclaimed, viz.:—

	£. s. d.
Red Sea and India Telegraph Annuities - - - - - - - - - -	127 - -

NATIONAL DEBT.

STATEMENT showing the AGGREGATE GROSS CAPITAL LIABILITIES of the STATE, the ESTIMATED ASSETS, and also the EXCHEQUER BALANCES, on the 31st March 1894, and 31st March 1895.

	On 31st MARCH 1894.	On 31st MARCH 1895.	Increase (+) or Decrease (—) in the Year ended 31st March 1895.
	£.	£.	£.
Funded Debt	587,631,096	586,015,919	— 1,615,177
Terminable Annuities: Estimated Capital Value	57,076,898	53,582,722	— 3,494,176
Unfunded Debt	*21,446,300	17,400,300	— 4,046,000
Other Capital Liabilities: †	*666,154,294*	*656,998,941*	— *9,155,353*
(1.) Estimated Amount of Trustee Savings Banks and Friendly Societies Deficiencies (*see* Parliamentary Papers, No. 524, of Session 1893-94, and No. 51, of Session 1895)	398,953	‡	— 398,953
(2.) Estimated Capital Value of Terminable Annuities created under Imperial Defence Act, 1888, Part I.	611,783	531,941	— 79,842
(3.) Capital Value Russian Dutch Loan Annuity	473,353	443,045	— 30,308
(4.) Under Barracks Act, 1890	1,215,754	1,856,210	+ 640,456
(5.) Under Telegraph Act, 1892	249,887	330,470	+ 80,583
	2,949,730	3,161,666	+ 211,936
TOTAL Gross Liabilities † £.	669,104,024	660,160,607	— 8,943,417
Estimated Assets:			
(1.) Estimated Market Value of Suez Canal Shares on 31st March 1895	—	23,892,955	+ 23,892,955
(2.) Nominal Value of Suez Canal Shares	3,532,040	—	— 3,532,040
(3.) Amount of Advances from the Exchequer for Loans, &c. unrepaid:			
(*a*) Sardinian Loan	614,772	552,753	— 62,019
(*b*) Bullion	365,000	280,000	— 85,000
(4.) Moiety of Estimated Capital Value of Red Sea and India Telegraph Company's Annuity, repayable by Indian Government	221,288	204,083	— 17,205
(5.) Present Value of the Annuity payable by the Australian Colonies, under the Imperial Defence Act, 1888, Part I.	207,783	179,780	— 28,003
TOTAL Estimated Assets £.	*4,940,883*	25,109,571	+ 20,168,688
Exchequer Balances at the Banks of England and Ireland on 31st March 1894 and 1895 £.	*5,977,119	6,300,827	+ 323,708

* Including 750,000*l.* Ways and Means Advances repaid on 5th April 1894.

† In addition to the liabilities given here, there are sundry remote liabilities, as detailed on pages 96 and 97, which the State is not likely to be called upon, to any material extent, to discharge.

‡ On the 20th November 1894 the value of the assets held by the National Debt Commissioners on account of Trustee Savings Banks and Friendly Societies, exceeded the liabilities by 1,249,498*l.*

MISCELLANEOUS STATEMENTS.

	Page.
CONTINGENT OR NOMINAL LIABILITIES	96 & 97
LOANS GUARANTEED BY THE BRITISH GOVERNMENT	98 & 99
PUBLIC LOANS	100
UNREPAID ADVANCES MADE TO COLONIAL GOVERNMENTS, &c., FROM VOTES OF PARLIAMENT, &c.	101
ACCOUNT OF DUTIES COLLECTED FOR LOCAL AUTHORITIES BY IMPERIAL OFFICERS, AND PAYMENTS TO LOCAL TAXATION ACCOUNTS IN 1894-95	102 & 103

STATEMENT of CONTINGENT OR NOMINAL LIABILITIES.

	Original Liability.	Subsequent Reductions (Net).	Liability on 31st March 1895.	REMARKS.
I.—Supreme Court of Judicature, England:	£. s. d.	£. s. d.	£. s. d.	
Liability to Suitors - - -	2,764,744 1 10	436,921 8 5	2,327,822 13 5	This liability represents money belonging to suitors of the Court of Chancery, and standing to their credit in the books of the Pay Office of the Supreme Court. Prior to 1869 such money was invested in Government Securities, and the interest was charged with the payment of the salaries, &c., and expenses of certain officers of the court. In 1869, by the Act 32 & 33 Vict. c. 91, these charges were made payable out of the annual Votes of Parliament, and the Government Securities representing the cash book debt to suitors were transferred to the National Debt Commissioners and cancelled in 1870; the Consolidated Fund being thenceforward made liable for any claims arising in respect of the said debt to suitors. The nominal liability now remaining (2,327,824*l.* 6*s.* 11*d.*), which includes certain losses by fraud or error affecting suitors' money, for which the Consolidated Fund is contingently liable, is practically reduced to a considerable extent by the operation of investments of suitors' cash not required for current payments under the provisions of the Court of Chancery (Funds) Act, 1872; the assets now represented by these investments being considerably in excess of the liability in respect of them.
II.—Late Court of Bankruptcy, England:				
Liability to Bankrupts' Estates, &c.	1,434,499 9 7	478,346 13 9	956,152 15 10	The Stock and cash available to cover this liability were transferred to the National Debt Commissioners in 1869 and 1870, and the Stock, together with similar Stock purchased with the cash so transferred, was cancelled under the provisions of the Act 32 & 33 Vict. c. 91.
III.—Bankruptcy Estates Account:				
Liability to Bankrupts' Estates.	- - -	- -	* 150,124 9 10	Amount advanced under the provisions of the Act 50 & 51 Vict. c. 187 (Local), out of funds held by the Treasury in respect of bankrupts' estates (under the Bankruptcy Act, 1883) to be applied to the purchase of a site and cost of buildings for the Bankruptcy Department.
IV.—Supreme Court of Judicature, Ireland:				
(*a*) Fee and other Funds -	163,285 5 3	- -	163,285 5 3	Amount realised by the sale of Stock held on account of the Fee and other Funds of the Courts of Chancery and Exchequer in Ireland, and paid over to the Exchequer in 1868 under authority of Act 31 & 32 Vict. c. 88.
(*b*) Liability to Suitors - -	237,244 17 7	- -	† 237,244 17 7	Amount of suitors' money appropriated towards the cost of buildings of the Courts of Law in Dublin, under various Acts.
(*c*) Liability to Suitors - -	7,905 16 11	- -	7,905 16 11	Amount of loss arising from a deficiency in the accounts of a former Master of the Court of Chancery in Ireland, provided for by Acts 23 & 24 Geo. 3, c. 22 and 30 Geo. 3, c. 41.
	Carried forward - - - £.		3,842,535 18 10	

* Repaid in 1894-95, 36*l.* 5*s.* 5*d.*
† Appropriated in Year to 30th September 1894, 1,000*l.*

STATEMENT of Contingent or Nominal Liabilities—*continued.*

	Original Liability.	Subsequent Reductions (Net).	Liability on 31st March 1895.	REMARKS.
	£. s. d.	£. s. d.	£. s. d.	
	Brought forward - - -		3,842,535 18 10	
V.—Court of Bankruptcy, Ireland -	- - -	- -	35,041 17 10	Under the provisions of 20 & 21 Vict. c. 60, s. 295, certain stocks and moneys held by the late Court of Insolvent Debtors, Ireland, together with dividends declared on bankrupts' estates, but unclaimed for 12 months, have been transferred to this "Unclaimed Dividend Account." Under the provisions of 40 & 41 Vict. c. 57, s. 85, 23,500*l.* Stock, and 14,525*l.* 13*s.* 2*d.* cash, available to meet claims against the account, have from time to time been transferred to the National Debt Commissioners, and the stock, together with other Stock purchased with the cash so transferred, has been cancelled. The Consolidated Fund is consequently liable for claims which the cash balance, standing to the credit of the account, may be insufficient to meet.
VI.—Bank of England:				
(*a*) Dividend Account - -	1,000,000 - -	735,191 5 7	264,808 14 5	The Bank of England in 1791 and 1808 (under the provisions of the Acts 31 Geo. 3, c. 33 and 48 Geo. 3, c. 4), repaid to the Exchequer 1,000,000*l.*, a part of the large balances then remaining unclaimed in their hands out of moneys issued for the payment of dividends on the public debt. The total amount so repaid has been from time to time reduced by re-issues from the Exchequer (583,260*l.* 19*s.* 3*d.*), to meet claims for dividends falling payable, and by sums realised by the fractions of pence saved in the payment of dividends (151,93*l.* 6*s.* 4*d.*)
(*b*) South Sea Annuities, &c. -	39,787 12 5	- -	39,787 12 5	A similar (net) repayment of interest on South Sea Stock, &c., was made to the Exchequer by the South Sea Company between 1845 and 1852, under the provisions of 7 & 8 Vict. c. 80. The management of the annuities was subsequently taken over by the Bank of England, and the balance then in the hands of the South Sea Company was transferred to that bank
VII.—Bank of Ireland:				
Dormant balances of Dividends	1,477 8 9	18 18 8	1,458 10 1	Dormant balances of interest on Government Funds paid into the Exchequer in 1882.
VIII.—National Debt Commissioners:				
(*a*) Life and other Annuities Warrant Account.	50,000 - -	25,000 - -	25,000 - -	This amount is due from the Exchequer to the National Debt Commissioners in respect of annuities payable but unclaimed, and for which, therefore, the full amount has not been actually issued from the Exchequer.
(*b*) Unclaimed Dividend Account.	2,616,894 19 2	2,427,606 12 10	189,288 6 4	Under 29 Vict. c. 11, 3,000,000*l.* of the Stock held by the National Debt Commissioners to meet the liabilities of the Unclaimed Dividend Account were cancelled, and the Consolidated Fund made liable for claims which the cash standing to the said account may be insufficient to meet. The liability has been reduced by the accumulation and re-investment of dividends on other Stock standing to the credit of the account.
	TOTAL - - - £.		4,397,920 19 11	

LOANS GUARANTEED BY

STATEMENT of all Outstanding **GUARANTEED LOANS**, on 31st March 1895,

	Amount of Loan.	PURPOSE FOR WHICH LOAN WAS INTENDED.	STATUTE.	Rate of Interest.	
	£. s. d.				
WEST INDIES: Jamaica	367,600	Extension of Period of Repayment of Loans, under 11 & 12 Vict. c. 130, and 17 & 18 Vict. c. 54. (The Debentures under 32 & 33 Vict. c. 69, were issued in exchange for Debentures under the former Acts, to the extent of 287,700*l.* £.79,900 were retained unissued to be applied, so far as needed, in aid of the Sinking Fund for the redemption of the outstanding Bonds issued under 17 & 18 Vict. c. 54. In 1885-86 70,400*l.* were so applied and the rest cancelled.)	32 & 33 Vict. c. 69	4 per cent.	1
NEW ZEALAND	500,000	Payment of Debts due by Colony, and Purchase of Native Lands.	20 & 21 Vict. c. 51	4 „	2
	1,000,000	Immigration and construction of Roads, Bridges, and other Communications.	33 & 34 Vict. c. 40, and 36 Vict. c. 15.	4 „	3
CANADA	3,000,000	Construction of Railway from Rivière du Loup, Quebec, to Truro, Nova Scotia.	30 Vict. c. 16	4 „	4
	300,000	Purchase of Rupert's Land from Hudson's Bay Company.	32 & 33 Vict. c. 101	4 „	5
	3,600,000	Construction of Pacific Railway, and Improvement of Canals.	36 & 37 Vict. c. 45	4 „	6
TURKEY	5,000,000	To meet expenses of Turkey during Crimean War	18 & 19 Vict. c. 99	4 „	7
EGYPT	9,424,000	Payment of Alexandria Indemnities and other expenses connected with the Egyptian War.	48 Vict. c. 11	3 „	8
MAURITIUS	600,000	For relief of distress caused by hurricane, and for construction of public works.	55 & 56 Vict. c. 49	3 „	9
IRISH LAND (late IRISH CHURCH TEMPORALITIES) COMMISSION.	9,000,000	Purposes of the Irish Church Act	32 & 33 Vict. c. 42	3½ „	10
Ditto	1,000,000	Intermediate Education, Ireland *	32 & 33 Vict. c. 42; 41 & 42 Vict. c. 66	3½ „	11
Ditto	1,271,500	Relief of Distress, Ireland	43 Vict. c. 4; 43 & 44 Vict. c. 14	3½ „	12
Ditto	950,000	Arrears of Rent, Ireland	45 & 46 Vict. c. 62	3½ „	13
Ditto	30,362 15	Relief of Distressed Unions	46 & 47 Vict. c. 24; 49 Vict. c. 17, Pt. 1, s. 3	3½ „	14
Ditto	250,000	Sea Fisheries	46 & 47 Vict. c. 26	3½ „	15
Ditto	20,000	Poor Relief, Ireland	49 Vict. c. 17, Pt. 2	3½ „	16
LOCAL LOANS 3 PER CENT. STOCK.	40,953,767 14 5	Public Works and Improvements, &c.	50 & 51 Vict. c. 16	3 „	17
GUARANTEED 2¾ PER CENT. LAND STOCK	1,688,692	Purchase of Land in Ireland	54 & 55 Vict. c. 48	2¾ „	18

* The Treasury guaranteed bonds for 1,000,000*l.* (bearing interest), which were given to the Intermediate Education Board, Ireland, by the Irish Land Commission, in lieu of cash.

THE BRITISH GOVERNMENT.

giving the Amount of each Loan, and other Particulars thereof.

	Extent of Guarantee.	When Redeemable.	Amount Paid off by Sinking Fund, &c.	Amount Outstanding on 31st March 1895.	Nominal Amount and Nature of Securities held on Account of Sinking Fund on 31st March 1895.	
			£. s. d.	£. s. d.	£. s. d.	
1	Principal and interest	1897	9,500 – –	358,100 – –	301,763 17 4	Colonial Debentures and Inscribed Stock, and India 3½ per Cent. Stock.
2	- ditto - -	1894	500,000 – –	—	—	—
3	- - ditto -	1907	- - -	‡1,000,000 – –	393,344 6 6	Colonial Debentures and Inscribed Stock.
4	Interest only - -	1903 to 1908	- - -	3,000,000 – –	1,260,957 3 10	Canada Bonds and Inscribed Stock.
5	- - ditto - -	1904	- - -	300,000 – –	133,205 14 8	
6	Principal and interest	1910 to 1913	- - -	§3,600,000 – –	795,669 3 6	
7	Interest only, jointly and severally with France.	- ‖ -	1,184,800 – – The last payment on account of Sinking Fund was in August 1875.	3,315,200 – –	—	—
8	Annuity of 315,000*l.* guaranteed jointly and severally with Austria - Hungary, France, Germany, Italy, and Russia. (Russia's guarantee is limited to one-sixth.)	- ¶ -	657,800 – –	8,766,200 – –	—	—
9	Principal and interest	1940	- - -	600,000 – –	6,396 4 3	Colonial Inscribed Stock.
10	Principal and interest	1901	7,370,815 10 11	1,629,084 9 1 **	—	—
11	- - ditto - -	1897	- - -	1,000,000 – –	—	—
12	- - ditto - -	1895 to 1907	- - -	1,271,500 – –	—	—
13	- - ditto - -	1897 to 1899	- - -	950,000 – –	—	—
14	- - ditto - -	1894 & 1896	26,362 15 –	4,000 – –	—	—
15	- - ditto - -	1895 to 1898	195,000 – –	55,000 – –	—	—
16	- - ditto - -	1896	16,000 – –	4,000 – –	—	—
17	Interest only - -	1912	- - -	40,953,767 14 5	- - -	Assets of the Local Loans Fund.
18	Principal and interest	1921	740 – –	1,687,952 – –	- - -	Purchasers' Annuities.

‡ Bonds for 200,000*l.* only have been sold; the balance is held by the New Zealand Government in reserve, for sale or hypothecation.

§ Bonds for 3,200,000*l.* only have been sold; the balance is held by the Canadian Government in reserve, and can be drawn against or sold at any time.

‖ The Turkish Government have the option of redeeming the balance at par on giving six months' notice.

¶ The date of the final redemption of this Loan is uncertain.

** This Balance is repayable by an Annuity of 295,704*l.*, and by the application of any surplus of the Irish Church Fund.

PUBLIC LOANS.

THE accounts of the Local Loans, showing the amounts advanced, repaid, outstanding, and lost, were given in the Finance Accounts down to the year 1891–92 inclusive. They were transferred in 1892-93 from the Finance Accounts to the Accounts relating to the Local Loans Fund. This transfer was made, because when that fund was established in 1887 by the "National Debt and Local Loans Act, 1887" (50 & 51 Vict. c. 16), the Exchequer ceased to be directly concerned with loans to local authorities; and consequently the accounts relating to such loans belong more properly to the accounts of the Local Loans Fund than to the accounts of the Exchequer embodied in this volume.

There is, however, one loan outstanding which was made, not to any local authority, but to a foreign government, and consequently the liability for it was not assumed by the Local Loans Fund.

This loan, which was made to His Majesty the King of Sardinia, by virtue of the Acts 18 Vict. c. 17, and 19 & 20 Vict. c. 39, stood as follows on the 31st March 1895:

	In the Year 1894–95.	TOTAL to 31st March 1895.
	£. s. d.	£. s. d.
Advanced	—	2,000,000 – –
Principal repaid	62,018 10 6	1,447,246 17 4
Outstanding £.		552,753 2 8

Interest at the rate of 3*l.* per cent. per annum is payable on the amount of the loan outstanding.

STATEMENT of UNREPAID ADVANCES made to or for COLONIAL GOVERNMENTS, &c., from Votes of Parliament and Treasury Chest Fund; also Advances in Aid of Crofters' Colonisation.

COLONY, &c.	Year in which Voted, or Advanced.	Vote, &c.	Amount.	Purpose for which Advance made.	Amount Repaid.	Amount remaining Unrepaid.
			£. s. d.		£. s. d.	£. s. d.
VANCOUVER ISLAND	1859–62	Lighthouses Abroad.	6,247 - -	For the erection of Lighthouses in Fucas Straits and Esquimalt Harbour, Vancouver's Island.	- - -	*6,247 - -
ST. HELENA - -	1871–2	Grants in Aid of Colonies, Civil Services, Class V.	5,158 - -	To defray certain Debts specified in Parliamentary Paper 395, of 1871, page 14.	- - -	5,158 - -
FIJI† - - -	1875–6	ditto - -	40,000 - -	In aid of Local Revenue	‡3,282 7 11	101,717 12 1
	1876–7	ditto - -	35,000 - -			
	1877–8	ditto - -	30,000 - -			
Ditto† - - -	*1884–5*	*ditto* - -	*677 5 3*	*To pay Awards under, and expenses connected with, the Fiji Land Claims Commission.*	*11,365 9 5*	—
	1885–6	*ditto* - -	*10,688 4 2*			
COLONISATION BOARD.	1888–9	Crofters' Colonisation (Advances in Aid) - -	8,500 - -	In aid of Emigration and Colonisation of Crofters and Cottars of the Western Highlands and Islands of Scotland -	495 10 7	§17,624 9 5
	1889–90		1,500 - -			
	1890–91		629 - -			
	1892–93		7,500 - -			

* In 1859–1864 the Imperial Government erected lighthouses in Fucas Straits and Esquimalt Harbour, undertaking one-half of the cost itself, while the Government of Vancouver Island undertook to repay the other half to the Imperial Government. The Government of Vancouver Island subsequently declined to meet its obligation. Vancouver Island afterwards entered the Canadian Union, and the Dominion Government has refused to recognise the obligation. This sum is, therefore, left outstanding, being due to the Imperial Government.

† The Debt of 105,000*l.* was reduced by a sum of 974*l.* 12*s.* 1*d.*, disbursed out of Colonial Funds, on account of the Imperial Government, for the expenses of the Western Pacific High Commission, up to 31st March 1879. Arrangements were made in 1892 for the repayment of the balance of the whole debt by Fiji to the Imperial Government by an annual instalment of one per cent. In 1894 the original liability of 11,364*l.* 6*s.* 7*d.* in respect of the Land Claims Commission was written off by the Treasury, and the annual instalments which had been repaid in respect thereof were transferred to the credit of the earlier debt of 105,000*l.*

‡ A further sum of 1,040*l.* 5*s.* 1*d.* was repaid in 1894–5, but was not transferred to the Exchequer until after 31st March 1895.

§ The grants to the settlers are for a period of 12 years, with no repayments during the first four years.

Note.—The Transvaal Government is liable to the Imperial Government for a debt of 250,000*l.*, bearing interest at the rate of 3½ per cent. per annum from 8th August 1884, and repayable by means of a 25 years' annuity. The half-yearly instalments of Sinking Fund and Interest were primarily applied in repayment of sums which had been advanced from the Treasury Chest Fund to meet expenditure in the Transvaal, but since the extinction of that liability they have been paid to the Exchequer (*see* Miscellaneous Revenue, page 26).

ACCOUNT of DUTIES collected for LOCAL AUTHORITIES by Imperial Officers, in the Year ended 31st March 1895, and assigned to the three Divisions of the United Kingdom in the manner prescribed by the Acts 51 & 52 Vict. c. 41, 51 & 52 Vict. c. 60, 52 & 53 Vict. c. 50, 53 Vict. c. 8, 53 & 54 Vict. c. 60, and 57 & 58 Vict. c. 30.

	Balances Outstanding on 31st March 1894.	* Net Receipts in the Year ending 31st March 1895.	Total of Net Receipts and Balances.	Payments to Local Taxation Accounts in the Year.	Balances Outstanding on 31st March 1895, to be subsequently transferred.
1. LOCAL TAXATION (Customs and Excise) DUTIES :	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Customs :					
Additional Beer Duty - - - - -	36 12 11	450 1 –	486 13 11	457 12 11	29 1 –
Additional Spirit Duty - - - - -	18,383 8 1	193,964 14 –	212,348 2 1	195,217 8 1	17,130 14 –
2. Excise :					
Additional Beer Duty - - - - -	11,772 16 6	392,279 4 9	404,052 1 3	392,372 16 6	11,679 4 9
Additional Spirit Duty - - - - -	44,792 17 10	732,403 14 –	777,196 11 10	733,492 17 10	43,703 14 –
2. LICENCES (including Penalties) - - - - -	74,942 6 2	3,514,101 17 1	3,589,044 3 3	3,538,942 6 2	50,101 17 1
3. SHARE OF ESTATE DUTY, &c. - - - - -	79,059 4 6	2,140,042 6 5	2,219,101 10 11	2,153,059 4 6	66,042 6 5
£.	228,987 6 –	6,973,241 17 3	7,202,229 3 3	7,013,542 6 –	188,686 17 3

**See* Accounts on pages 19 to 21.

PAYMENTS to the LOCAL TAXATION ACCOUNTS, in the Year ended 31st March 1895.

	Local Taxation Accounts.			Total Payments.
	England.	Scotland.	Ireland.	
1. LOCAL TAXATION (Customs and Excise) DUTIES:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Customs:				
Additional Beer Duty	366 10 4	49 17 5	41 5 2	457 12 11
Additional Spirit Duty	156,173 10 6	21,474 11 8	17,569 5 11	195,217 8 1
2. Excise:				
Additional Beer Duty	311,898 5 2	44,711 – 3	35,763 11 1	392,372 16 6
Additional Spirit Duty	584,034 6 3	79,742 4 4	69,716 7 3	733,492 17 10
2. LICENCES (including Penalties)	3,203,361 13 10	335,580 12 4	– – – –	3,538,942 6 2
3. SHARE OF ESTATE DUTY, &c.	1,720,447 7 7	231,936 10 4	200,675 6 7	2,153,059 4 6
£.	5,976,281 13 8	713,494 16 4	323,765 16 –	7,013,542 6 –

BANK OF ENGLAND.

AN ACCOUNT of the AMOUNT of all EXCHEQUER BILLS, and other GOVERNMENT SECURITIES, which have been purchased by the Governor and Company of the Bank of England, or on which any Sum or Sums have been lent and advanced for the Public Service by the Governor and Company of the said Bank, in the Year ending 5th January 1895, showing what Amount of such Bills, before the making up of this Account, has been paid off and discharged, and the Amount of such Exchequer Bills, or other Government Securities, which was in the hands of the Governor and Company of the said Bank on the 5th day of January 1895 aforesaid;—pursuant to 59 Geo. 3, c. 76.

AN ACCOUNT of the AMOUNT of BALANCES of SUMS issued for the Payment of DIVIDENDS due and not demanded, and which remained in the hands of the Governor and Company of the Bank of England on the undermentioned Days, being those next before the Issue from the Exchequer of Money for the Payment of Dividends on account of the National Debt, for each of the Four preceding Quarters respectively; —pursuant to Act 24 Vict. c. 3.

(*Presented pursuant to Acts* 59 *Geo.* 3, *c.* 76, *s.* 5, *and* 24 *Vict. c.* 3, *s.* 9.)

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90, WEST NILE STREET, GLASGOW; or
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AN ACCOUNT of the Amount of all Exchequer Bills, and other Government Securities, which have been purchased by the Governor and Company of the Bank of England, or on which any Sum or Sums have been lent and advanced for the Public Service by the Governor and Company of the said Bank, in the Year ending 5th January 1895; showing what Amount of such Bills, before the making up of this Account, has been paid off and discharged, and the Amount of such Exchequer Bills, or other Government Securities, which was in the hands of the Governor and Company of the said Bank on the 5th day of January 1895 aforesaid;—pursuant to 59 Geo. 3, c. 76.

	Amount purchased, or on which any Sums have been advanced, in the Year ending 5th January 1895.	Amount paid off or discharged in the Year ending 5th January 1895.	Amount undischarged in the hands of the Governor and Company of the Bank of England on the 5th January 1895.
	£. s. d.	£. s. d.	£. s. d.
Deficiency Advances, per 29 & 30 Vict. c. 39, s. 12, in the Quarter ending 31st March 1894, advanced	- - nil	2,500,000 - -	- - nil.
Ditto - - - ditto - - - in the Quarter ending 30th June 1894, advanced	- - nil	- - nil	- - nil.
Ditto - - - ditto - - - in the Quarter ending 30th September 1894, advanced	3,000,000 - -	3,000,000 - -	- - nil.
Ditto - - - ditto - - - in the Quarter ending 31st December 1894, advanced	3,700,000 - -	3,700,000 - -	- - nil.
Deficiency Advances, per 29 & 30 Vict. c. 39, s. 12, 4th January 1895, advanced	2,700,000 - -	- - nil	2,700,000 - -
Advances to Her Majesty's Exchequer, Ways and Means, under 2nd Section of Consolidated Fund (No. 4) Act, 1893, 55 & 56 Vict. c. 46, and 2nd Section of Appropriation Act, 1893, advanced 28th December 1893	- - nil	1,500,000 - -	- - nil.
Advances to Her Majesty's Exchequer, Ways and Means, per Act 57 & 58 Vict. c. 59, and 2nd Section of Appropriatiom Act, 1894, advanced 28th September 1894	2,000,000 - -	2,000,000 - -	- - nil.
Ditto - ditto - advanced 27th December 1894	2,300,000 - -	- - nil	2,300,000 - -

Bank of England,
6 February 1895.

G. F. Stutchbury,
Accountant General.

AN ACCOUNT of the AMOUNT of BALANCES of SUMS issued for the Payment of DIVIDENDS due and not demanded, and which remained in the hands of the Governor and Company of the Bank of England on the undermentioned Days, being those next before the Issue from the Exchequer of Money for the Payment of Dividends on account of the National Debt, for each of the Four preceding Quarters respectively;—pursuant to Act 24 Vict. c. 3.

		£. s. d.
1894:		
On 3 April -	Dividends due and not demanded - - - - - - - -	339,013 9 11
	Advanced to Government, pursuant to Act 24 Vict. c. 3 - - -	270,669 14 10
	Remained in the hands of the Bank - - - £.	68,343 15 1
On 3 July -	Dividends due and not demanded - - - - - - - -	319,043 10 –
	Advanced to Government, pursuant to Act 24 Vict. c. 3 - - -	270,669 14 10
	Remained in the hands of the Bank - - - £.	48,373 15 2
On 3 October	Dividends due and not demanded - - - - - - - -	328,917 12 9
	Advanced to Government, pursuant to Act 24 Vict. c. 3 - - -	270,236 5 10
	Remained in the hands of the Bank - - - £.	58,681 6 11
1895:		
On 3 January	Dividends due and not demanded - - - - - - - -	310,703 2 8
	Advanced to Government, pursuant to Act 24 Vict. c. 3 - - -	265,236 5 10
	Remained in the hands of the Bank - - - £.	45,466 16 10

Bank of England,
6 February 1895.

G. F. Stutchbury,
Accountant General.

BANK OF ENGLAND.

ANNUAL ACCOUNTS of Exchequer Bills, and other Government Securities purchased, and Amount of Balances of Sums issued for the Payment of Dividends; &c.

(Presented pursuant to Acts 59 Geo. 3, c. 76, s. 5, and 24 Vict. c. 3. s. 9.)

Ordered, by The House of Commons, *to be Printed,*
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BANK OF ENGLAND.

COPY of all APPLICATIONS made by the First Lord of the Treasury and the Chancellor of the Exchequer to the Governor and Deputy Governor of the Bank of England, for ADVANCES to GOVERNMENT, authorised by Parliament, from the 5th January 1894 to the 5th January 1895, with a COPY of the MINUTES of the Court of Directors thereon, and the ANSWERS of the said Court thereto, pursuant to Act 59 Geo. 3, c. 76.

AT a Court of Directors at the Bank, on Thursday, the 28th June 1894,

The following letter from the Chancellor of the Exchequer having been read:—

"Gentlemen, "Treasury, S.W., 22 June 1894.

"As it will be necessary to obtain advances in the ensuing quarter "under the authority of the Act 29 & 30 Vict. c. 39, s. 12, in order to "meet the excess of the charge beyond the income of the Consolidated "Fund in Great Britain for the quarter ending the 30th instant, I have "to request that you will be good enough to move your Court to authorise "such advances.

"The amounts advanced will bear the rate of interest contemplated by "the Treasury Minute of 2nd July 1892 (that is, half the published Bank "rate current on the day on which the money is received into the "Exchequer Account), and they will be repaid, with the interest due "thereon, in the course of the ensuing quarter, as is required by the "above-named Act.

"I am, &c.
(signed) "*W. V. Harcourt.*

"The Governor and Deputy Governor,
"Bank of England."

The Court agreed to the proposition contained therein.

"Sir, "Bank of England, 28 June 1894.

"We have to acknowledge the receipt of your letter of the 22nd instant, "and, in reply, to acquaint you that the Court of Directors have acceded "to your request for advances during the ensuing quarter, under the "authority of the Act 29 & 30 Vict. c. 39, s. 12, in respect of the excess "of the charge beyond the income of the Consolidated Fund in Great "Britain for the quarter ending the 30th instant; such advances to bear "the rate of interest contemplated by the Treasury Minute of the 2nd July "1892 (that is, half the published Bank rate current on the day on which "the money is received into the Exchequer Account).

"We have, &c.
(signed) "*David Powell,*
"Governor.
"*Albert G. Sandeman,*
"Deputy Governor.

"The Right Honourable
"The Chancellor of the Exchequer,
"Treasury, S.W."

At a Court of Directors at the Bank, on Thursday, the 6th September 1894,

The following letter from the Chancellor of the Exchequer having been read:—

"Gentlemen, "Treasury, S.W., 1 September 1894.

"As it will be necessary to obtain advances in the ensuing quarter, "under the authority of the Act 29 & 30 Vict. c. 39, s. 12, in order to "meet the excess of the charge beyond the income of the Consolidated "Fund in Great Britain for the quarter ending 30th instant, I have to "request that you will be good enough to move your Court to authorise "such advances.

"The amounts so advanced will bear the rate of interest contemplated by "the Treasury Minute of 2nd July 1892 (that is, half the published Bank "rate current on the day on which the money is received into the "Exchequer Account), and they will be repaid, with the interest due "thereon, in the course of the ensuing quarter, as is required by the "above-named Act.

"I am, &c.
(signed) "*W. V. Harcourt.*

"The Governor and Deputy Governor,
"Bank of England, E.C."

The Court agreed to the proposition contained therein.

"Sir, "Bank of England, 6 September 1894.

"We have to acknowledge the receipt of your letter of the 1st instant, "and, in reply, to acquaint you that the Court of Directors have acceded "to your request for advances during the ensuing quarter, under the "authority of the Act 29 & 30 Vict. c. 39, s. 12, in respect of the "excess of the charge beyond the income of the Consolidated Fund in "Great Britain for the quarter ending the 30th instant, such advances to "bear the rate of interest contemplated by the Treasury Minute of 2nd "July 1892 (that is, half the published Bank rate current on the day on "which the money is received into the Exchequer Account).

"We have, &c.
(signed) "*David Powell,*
"Governor.
"*Albert G. Sandeman,*
"Deputy Governor.

"The Right Honourable
"The Chancellor of the Exchequer,
"Treasury, S.W."

At a Court of Directors at the Bank, on Thursday, the 20th September 1894,

The following letter of the Chancellor of the Exchequer having been read:—

"Gentlemen, "Treasury, S.W., 19 September 1894.

"I request that you will have the goodness to move your Court to "consent to advance, during the current month, under the authority of the "second section of the Appropriation Act, 1894 (57 & 58 Vict. c. 59), an "amount not exceeding two million eight hundred thousand pounds.

"I propose that any sum so advanced should bear interest at the rate "of one-and-a-half per cent. per annum, and should be repaid as by the "said section directed.

"I am, &c.
(signed) "*W. V. Harcourt.*

"The Governor and Deputy Governor,
"Bank of England, E.C."

The Court agreed to the proposition contained therein.

" Sir, " Bank of England, 20 September 1894.

" We have to acknowledge the receipt of your letter of yesterday's date, " and to acquaint you that, in accordance with the proposal contained " therein, the Court of Directors, at their meeting to-day, have agreed to " advance, during the current month, under the authority of the second " section of the Appropriation Act, 1894 (57 & 58 Vict. c. 59), an " amount not exceeding two million eight hundred thousand pounds; any " sum so advanced to bear interest at the rate of one-and-a-half per cent. " per annum.

" We have, &c.
(signed) " *David Powell,*
" Governor.
" *Albert G. Sandeman,*
" Deputy Governor.

" The Right Honourable
" The Chancellor of the Exchequer,
" Treasury."

At a Court of Directors at the Bank, on Thursday, the 20th December 1894.

The following letter from the Chancellor of the Exchequer having been read:—

" Gentlemen, " Treasury, S.W., 15 December 1894.

" As it will be necessary to obtain advances in the ensuing quarter " under the authority of the Act 29 & 30 Vict. c. 39, s. 12, in order to " meet the excess of the charge beyond the income of the Consolidated " Fund in Great Britain for the quarter ending 31st instant, I have to " request that you will be good enough to move your Court to authorise " such advances.

" The amounts advanced will bear the rate of interest contemplated by " the Treasury Minute of 2nd July 1892 (that is, half the published Bank " rate current on the day on which the money is received into the " Exchequer Account), and they will be repaid, with the interest due " thereon, in the course of the ensuing quarter, as is required by the " above-named Act.

" I am, &c.
(signed) " *W. V. Harcourt.*

" The Governor and Deputy Governor,
" Bank of England, E.C."

The Court agreed to the proposition contained therein.

" Sir, " Bank of England, 20 December 1894.

" We have to acknowledge the receipt of your letter of the 15th instant, " and, in reply, to acquaint you that the Court of Directors have acceded to " your request for advances during the ensuing quarter under the authority " of the Act 29 & 30 Vict. c. 39, s. 12, in respect of the excess of the charge " beyond the income of the Consolidated Fund in Great Britain for the " quarter ending the 31st instant; such advances to bear the rate of " interest contemplated by the Treasury Minute of the 2nd July 1892 " (that is, half the published Bank rate current on the day on which the " money is received into the Exchequer Account).

" We have, &c.
(signed) " *David Powell,*
" Governor.
" *Albert G. Sandeman,*
" Deputy Governor.

" The Right Honourable
" The Chancellor of the Exchequer,
" Treasury, S.W."

At the same Court,

The following letter from the Chancellor of the Exchequer having been read :—

"Gentlemen, "Treasury, S.W., 15 December 1894.

"I request that you will have the goodness to move your Court to "consent to advance, during the current month, under the authority of the "second section of the Appropriation Act, 1894 (57 & 58 Vict. c. 59), an "amount not exceeding two million five hundred thousand pounds.

"I propose that any sum so advanced should bear interest at the rate of "one per cent. per annum, and should be repaid as by the said section "directed.

"I am, &c.
(signed) "*W. V. Harcourt.*

"The Governor and the Deputy Governor,
"Bank of England."

The Court agreed to the proposition contained therein.

"Sir, "Bank of England, 20 December 1894.

"We have to acknowledge the receipt of your letter of the 15th instant, "and to acquaint you that, in accordance with the proposal contained "therein, the Court of Directors, at their meeting to-day, have agreed "to advance, during the current month, under the authority of the second "section of the Appropriation Act, 1894 (57 & 58 Vict. c. 59), an amount "not exceeding two million five hundred thousand pounds; any sum so "advanced to bear interest at the rate of one per cent. per annum.

"We have, &c.
(signed) "*David Powell,*
"Governor.
"*Albert G. Sandeman,*
"Deputy Governor.

"The Right Honourable
"The Chancellor of the Exchequer,
"Treasury, S.W."

Bank of England,
18 February 1895.

G. F. Glennie,
Secretary.

BANK OF ENGLAND.

COPY of all APPLICATIONS made by the First Lord of the Treasury and the Chancellor of the Exchequer to the Governor and Deputy Governor of the Bank of England, for ADVANCES to GOVERNMENT, authorised by Parliament, from 5 January 1894 to 5 January 1895.

(*Presented pursuant to Act* 59 *Geo.* 3, *c.* 76.)

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CIVIL CONTINGENCIES FUND, 1893-94.

RETURN to an Order of the Honourable The House of Commons, dated 5 February 1895;—*for*,

ACCOUNTS

SHOWING

1.—The RECEIPTS and PAYMENTS in connection with the FUND in the Year ended the 31st day of March 1894;

2.—The DISTRIBUTION of the CAPITAL of the FUND at the Commencement and Close of the Year;

Together with the CORRESPONDENCE with the COMPTROLLER and AUDITOR GENERAL thereon.

Treasury Chambers, 5 February 1895.

JOHN T. HIBBERT.

(*Sir John Hibbert.*)

Ordered, by The House of Commons, *to be Printed*, 5 *February* 1895.

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CIVIL CONTINGENCIES FUND

1893–94.

ACCOUNTS

SHOWING

PAGE

I.—The Receipts and Payments in Connection with the Fund in the Year ended 31st March 1894 - - - - - - - - - - - - 4

II.—The Distribution of the Capital of the Fund at the Commencement and Close of the Year - - - - - - - - - - - - 10

CIVIL CONTINGENCIES FUND.

I.—AN ACCOUNT of the RECEIPTS and PAYMENTS in the Year ended 31 March 1894, *Dr.*

	£. s. d.	£. s. d.
To Balance brought forward from last Account	- -	114,839 16 3
To REPAYMENT OF ADVANCES, &c. during the Year ended 31 March 1894:—		
1. On account of Services charged on the Consolidated Fund.	- -	Nil.
2. Out of Votes of Parliament:		
CIVIL SERVICES:		
CLASS I.		
Surveys of the United Kingdom	6,000 – –	
Rates on Government Property	4,800 – –	
CLASS II.		
Local Government Board	1,300 – –	
National Debt Office	250 – –	
Public Works Loan Commission	200 – –	
Stationery Office and Printing	10,000 – –	
Office of Works and Public Buildings	2,150 – –	
Lunacy Commission, Scotland	220 – –	
Board of Supervision, Scotland	480 – –	
Chief Secretary and Subordinate Departments, Ireland	1,550 – –	
CLASS III.		
Law Charges	25,000 – –	
Miscellaneous Legal Expenses	11,000 – –	
Supreme Court of Judicature	9,000 – –	
Prisons, England and the Colonies	27,000 – –	
Register House, Edinburgh	300 – –	
Supreme Court of Judicature, &c., Ireland	3,600 – –	
County Court Officers, &c., Ireland	3,000 – –	
CLASS IV.		
Public Education, England	55,000 – –	
London University	1,200 – –	
Public Education, Scotland	21,000 – –	
Public Education, Ireland	20,000 – –	
CLASS V.		
Diplomatic and Consular Services	20,000 – –	
CLASS VII.		
Temporary Commissions	5,200 – –	
Repayments to Civil Contingencies Fund	5,004 16 11	
		233,254 16 11
Carried forward - - - £.		348,094 13 2

CIVIL CONTINGENCIES FUND.

connected with the FUND of 120,000 *l.* (established from 1 April 1862).

Cr.

	£. s. d.	£. s. d.
By ADVANCES made during the Year ended 31st March 1894: —		
1. On account of Services charged on the Consolidated Fund.	- -	Nil.
2. In anticipation of Votes of Parliament:		
CIVIL SERVICES:		
CLASS I.		
Surveys of the United Kingdom	6,000 - -	
Rates on Government Property	4,800 - -	
CLASS II.		
Local Government Board	1,300 - -	
National Debt Office	250 - -	
Public Works Loan Commission	200 - -	
Stationery Office and Printing	10,000 - -	
Office of Works and Public Buildings	2,150 - -	
Lunacy Commission, Scotland	220 - -	
Board of Supervision, Scotland	480 - -	
Chief Secretary and Subordinate Departments, Ireland	1,550 - -	
CLASS III.		
Law Charges	25,000 - -	
Miscellaneous Legal Expenses	11,000 - -	
Supreme Court of Judicature	9,000 - -	
Prisons, England and the Colonies	27,000 - -	
Register House, Edinburgh	300 - -	
Supreme Court of Judicature, &c., Ireland	3,600 - -	
County Court Officers, &c., Ireland	3,000 - -	
CLASS IV.		
Public Education, England	55,000 - -	
London University	1,200 - -	
Public Education, Scotland	21,000 - -	
Public Education, Ireland	20,000 - -	
CLASS V.		
Diplomatic and Consular Services	20,000 - -	
CLASS VI.		
Miscellaneous Charitable, and other Allowances, Great Britain	700 - -	
CLASS VII.		
Temporary Commissions	5,200 - -	
		228,950 - -
Carried forward	£.	228,950 - -

I.—ACCOUNT of the Receipts and Payments in the Year ended 31 March 1894,

Dr.

	£. s. d.	£. s. d.
Brought forward - - -	- -	348,094 13 2
To REPAYMENT OF ADVANCES, &c. during the Year ended 31 March 1894—*continued.*		
3. Receipts from various Sources:		
Pensions to Prison Officers:		
Rees, Isaacs - - - - - - - - - £. 22 s. 9 d. 7		
J. Richards - - - - - - - - - 8 – –		
	30 9 7	
Salary of Chief Bailiff of the Liberty of the Tower of London -	111 11 3	
Supreme Court of Justice, Repayment of Fees on Letters Patent appointing J. T. Woodroffe of Her Majesty's Counsel (subsequently revoked by Warrant) - - - - - -	30 – –	
		172 – 10
4. On account of Miscellaneous Advances -	- - -	Nil.
Carried forward - - - £.		348,266 14 –

connected with the Fund of 120,000 *l.* (established from 1 April 1862)—*continued.*

Cr.

	£. s. d.	£. s. d.
Brought forward - - -	- -	228,950 - -
By ADVANCES, &c., made during the Year ended 31 March 1894 —*continued.*		
3. Repayable from various Sources:		
Salary of Chief Bailiff of the Liberty of the Tower of London -	13 2 6	
Repayment to Mr. J. T. Woodroffe of Supreme Court Fees on Letters Patent (since revoked) appointing him of Her Majesty's Counsel - - - - - - - - - - - -	30 - -	
Expenses attendant on the Trials under the Municipal Elections Petitions Act (35 & 36 Vict. c. 60):		
Gloucester Borough - - - - - £. 7 7 -		
Pulborough School Board - - - - 7 7 -		
Thame Local Board - - - - - 7 7 -		
Wigan Borough - - - - - - 237 7 6		
	259 8 6	
		302 11 -
4. Miscellaneous Advances Repayable from the Vote for "Repayments to Civil Contingencies Fund," in Class VII. of the Civil Service Estimates:		
The Hon. T. H. W. Pelham.—Remuneration, &c., for Municipal Charter Inquiries: Brighouse, Castleford, and Whitehaven -	190 - 10	
Salary of the Secretary of the Lord Privy Seal (from 1st April 1893 to 9th March 1894 at 200*l.* per annum) - - - -	187 15 7	
Amounts remitted in respect of Stamp Duties, payable as follows:		
On Letters Patent granting a Charter to the University of Wales - - - - - £. 30 12 -		
On Letters Patent granting a Supplementary Charter to South Wales University College - 30 12 -		
On Letters Patent appointing a Queen's Counsel, which were subsequently revoked - - - 30 12 -		
On Letters Patent conferring Knighthood on four Persons resident in the Colonies - - 122 8 -		
	214 4 -	
Carried forward - - - £.	592 - 5	229,252 11 -

I.—ACCOUNT of the Receipts and Payments in the Year ended 31 March 1894,

Dr.

	£. s. d.	£. s. d.
Brought forward - - -	- -	348,266 14 –
To REPAYMENT OF ADVANCES, &c. during the Year ended 31 March 1894—*continued.*		
TOTAL - - - £.		348,266 14 –

Treasury,
24 August 1894.

connected with the Fund of 120,000*l.* (established from 1 April 1862)—*continued.*

Cr.

	£. s. d.	£. s. d.
Brought forward - - -	- -	229,252 11 –
By ADVANCES, &c., made during the Year ended 31 March 1894—*continued.*		
4. Miscellaneous Advances Repayable from the Vote for "Repayments to the Civil Contingencies Fund," in Class VII. of the Civil Service Estimates—*continued.*		
Brought forward - - -	592 – 5	
Remuneration and expenses in connection with a Special Report on the Welsh University question - - - - - - -	117 12 6	
Shorthand writing at the Miners and Coalowners' Conference -	13 7 –	
Contribution towards surgeons' fees for attending Mr. Weldon Molony - - - - - - - - - - - -	105 – –	
Compensation on account of land taken for road construction in connection with Government Relief Works in Ireland, 1890–91	22 8 –	
Mr. Walters: Compensation for illegal arrest - - - - -	30 – –	
J. Manning: Compensation for illegal detention - - - -	15 – –	
W. Fenton: Compensation for illegal detention - - - - -	10 – –	
		905 7 11
		230,157 18 11
Balance - - - - - - - - - - - - -		*118,108 15 1
TOTAL - - - £.		348,266 14 –

	£. s. d.
* In Paymaster General's hands - - - - - - - - - -	118,158 14 7
Outstanding orders (since paid) - - - - - - - - - -	49 19 6
TOTAL - - - £.	118,108 15 1

(signed) E. W. HAMILTON,
Accounting Officer.

II.—AN ACCOUNT showing the DISTRIBUTION of the CAPITAL (120,000*l.*)

Dr.

	£.	s.	d.	£.	s.	d.
To Amount on the 1st April 1893 (as per former Account) - - -	-	-		114,839	16	3
To Advances outstanding on the 1st April 1893, as detailed in the Account for 1892–93 (p. 9), repayable from the following Sources:—						
Various Sources - - - - - - - - - -	155	6	10			
Miscellaneous Advances - - - - - - - - -	5,004	16	11			
				5,160	3	9
			£.	120,000	–	–

Treasury, }
24 August 1894. }

at the Commencement and Close of the Year ended 31st March 1894.

Cr.

	Year in which Advanced.	£. s. d.	£. s. d.
By Advances outstanding on the 31st March 1894, repayable from the following Sources:—			
Votes of Parliament:			
Miscellaneous Charitable and other Allowances, Great Britain	1893–94	700 – –	
			700 – –
Various Sources:			
Municipal Election Petition Expenses:			
Borough of Boyle	1892–93	11 9 –	
Borough of Cork	1892–93	14 19 6	
Borough of Gloucester	1893–94	7 7 –	
School Board of Pulborough	1893–94	7 7 –	
Local Board of Thame	1893–94	7 7 –	
Borough of Wigan	1893–94	237 7 6	
			285 17 –
Miscellaneous Advances during the Year 1893–94			905 7 11
			1,891 4 11
Balance in the hands of the Paymaster General on the 31st March 1894			*118,108 15 1
		£.	120,000 – –

(signed) E. W. HAMILTON,
Accounting Officer.

* For particulars of Balance, *see* page 9.

CORRESPONDENCE between the COMPTROLLER and AUDITOR GENERAL and the TREASURY.

(13,055—94.)

Sir, Treasury Chambers, 25 August 1894.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith the Annual Account of the Civil Contingencies Fund for the year 1893–94, and to request that it may be examined in the usual manner.

I am, &c.

The Comptroller and Auditor General. (signed) *E. W. Hamilton.*

(No. 853.)

Exchequer and Audit Department, Somerset House,

Sir, London, W.C., 3 October 1894.

I AM directed by the Comptroller and Auditor General to return the Annual Account of the Civil Contingencies Fund for the year 1893–94, which was transmitted to this Department in Sir Edward Hamilton's letter of the 25th August last, and I am to state, for the information of the Lords Commissioners of Her Majesty's Treasury, that it has been examined as requested, and found correct.

I am, however, to draw attention to the following Advances which had, at the close of the Account, been outstanding more than a year, viz. :—

	£.	*s.*	*d.*
Municipal, &c. Election Expenses:			
Boyle Borough - - - -	11	9	–
Cork Borough - - - - -	14	19	6

I have, &c.

The Secretary, Treasury, Whitehall. (signed) *F. Phillips.*

(14,895—94.)

Sir, Treasury Chambers, 29 December 1894.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to acknowledge the receipt of Mr. Phillips' letter of the 3rd October, returning the Account of the Civil Contingencies Fund for the year 1893-94, and to state that the outstanding Advances therein referred to have now been recovered.

I am, &c.

The Comptroller and Auditor General. (signed) *G. L. Ryder.*

ACCOUNTS

SHOWING

1.—The RECEIPTS and PAYMENTS in connection with the FUND in the Year ended 31st day of March 1894;

2.—The DISTRIBUTION of the CAPITAL of the FUND at the Commencement and Close of the Year;

Together with the CORRESPONDENCE with the COMPTROLLER and AUDITOR GENERAL thereon.

(*Sir John Hibbert.*)

Ordered, by The House of Commons, *to be Printed,*
5 *February* 1895.

[*Price* 2*d.*]

Under 2 *oz.*

CIVIL LIST PENSIONS.

LIST of all PENSIONS granted during the Year ended 20th June 1895, and charged upon the CIVIL LIST.

Treasury Chambers,
25 June 1895.

JOHN T. HIBBERT.

(*Presented pursuant to Act* 1 *Vict. c.* 2, *s.* 6.)

Ordered, by The House of Commons, *to be Printed,*
2 *July* 1895.

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LIST of all PENSIONS granted during the Year ended 20th June 1895, and charged upon the CIVIL LIST.

DATE OF GRANT.	NAME.	AMOUNT OF PENSION.
1895:		£. s. d.
8 Jan.	DR. CHRISTIAN GINSBURG	150 – –
	In recognition of the value of his researches into Biblical and Hebrew literature.	
8 Jan.	MISS HESTER PATER	50 – –
8 Jan.	MISS CLARA PATER	50 – –
	In consideration of the literary merits of their late brother, Mr. Walter Pater.	
26 Jan.	MRS. MARY EUGÉNIE HAMERTON	100 – –
	In consideration of the literary merits of her late husband, Mr. P. G. Hamerton.	
26 Feb.	MR. WILLIAM WATSON	100 – –
	In consideration of the merit of his poetical works.	
16 May	TERESA, LADY HAMILTON	150 – –
	In consideration of the public services of her late husband, Sir R. C. C. Hamilton, K.C.B.	
16 May	MARY AGNES, LADY SEELEY	100 – –
	In consideration of the literary merits of her late husband, Sir J. R. Seeley, K.C.M.G., Regius Professor of Modern History in the University of Cambridge.	
16 May	MRS. EDITH L. PEARSON	100 – –
	In consideration of the literary merits of her late husband, Mr. Charles Henry Pearson.	
	Carried forward £.	800 – –

LIST of all Pensions granted during the Year ended 20th June 1895, &c.—*continued.*

DATE OF GRANT.	NAME.	AMOUNT OF PENSION.
		£. s. d.
1895:	Brought forward - - -	800 – –
16 May -	MARIE, LADY STEWART - - - - - - - - - - - -	50 – –
	In consideration of the services of her late husband, Sir Robert Stewart, in the cultivation of music in Ireland.	
18 June -	MR. GEORGE AUGUSTUS SALA - - - - - - - - - -	100 – –
	In consideration of his services to literature and journalism.	
18 June -	MR. ALEXANDER BAIN - - - - - - - - - - - -	100 – –
	In consideration of his services in the promotion of mental and moral science.	
18 June -	DR. JABEZ HOGG - - - - - - - - - - - - -	75 – –
	In consideration of his scientific and medical services.	
18 June -	MR. GEORGE FREDERICK NICHOLL - - - - - - - - -	75 – –
	In consideration of his merits as an Oriental scholar.	
	TOTAL - - - £.	1,200 – –

CIVIL LIST PENSIONS.

LIST of all PENSIONS granted during the Year ended 20 June 1895, and charged upon the CIVIL LIST.

(*Presented pursuant to Act* 1 *Vict. c.* 2, *s.* 6.)

Ordered by The House of Commons, *to be Printed*, 2 *July* 1895.

[*Price* ½*d.*]

357. *Under* 1 *oz.*

CONSOLIDATED FUND.

ABSTRACT ACCOUNT,

1893-94.

ABSTRACT ACCOUNT, showing the Issues made from the Consolidated Fund of the United Kingdom, in the Financial Year ended on the 31st March 1894, for the Interest and Management of the Public Funded and Unfunded Debt, for the Civil List, and all other Issues in the Financial Year for Services charged directly on the said Fund; together with the Report of the Comptroller and Auditor General thereon.

(PRESENTED PURSUANT TO ACT 29 & 30 VICT. c. 39, s. 21.)

Ordered, by The House of Commons, *to be Printed,*
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90, West Nile Street, Glasgow; or
HODGES, FIGGIS, & Co., Limited, 104, Grafton Street, Dublin.

CONSOLIDATED FUND.

ABSTRACT ACCOUNT, showing the ISSUES made from the CONSOLIDATED FUND of the UNITED KINGDOM, in the Financial Year ended 31st March 1894, for the Interest and Management of the DEBT, for the CIVIL LIST, and all other ISSUES in the Financial Year for SERVICES charged directly on the said Fund.

References to Details in Finance Accounts.	SERVICES.	AMOUNTS.	
Pages.	I. NATIONAL DEBT SERVICES:	£. s. d.	£. s. d.
	A. Inside the Permanent or Fixed Annual Charge:		
38	(*a*) Funded Debt, Interest	16,132,687 12 10	
39	(*b*) Terminable Annuities	6,393,503 16 8	
40	(*c*) Unfunded Debt, Interest	468,304 16 9	
41	(*d*) Management of the Debt	178,911 11 3	
41	(*e*) New Sinking Fund	1,826,592 2 6	
			25,000,000 – –
	B. Outside the Permanent or Fixed Annual Charge:		
42	(*a*) Principal and Interest, Suez Canal Exchequer Bonds		200,000 – –
42	II. NAVAL DEFENCE FUND ANNUITY (52 Vict. c. 8)		1,428,571 8 6
	III. OTHER CONSOLIDATED FUND SERVICES:		
43	(*a*) Civil List	407,300 19 11	
44–54	(*b*) Annuities and Pensions	338,253 17 6	
55–57	(*c*) Salaries and Allowances	81,778 12 1	
58–68	(*d*) Courts of Justice	516,827 11 3	
69	(*e*) Miscellaneous Services	337,034 8 3	
			1,681,195 9 –
	IV. ISSUES TO MEET OTHER EXPENDITURE:		
11	(*a*) Under Imperial Defence Act, 1888, Part II. (51 & 52 Vict. c. 32).	37,000 – –	
11	(*b*) Under Barracks Act, 1890 (53 & 54 Vict. c. 25)	680,000 – –	
11	(*c*) Under Telegraph Act, 1892 (55 & 56 Vict. c. 59)	160,000 – –	
			877,000 – –
	V. ADVANCES:		
11	(*a*) For purchase of Bullion for Coinage	625,000 – –	
	(*b*) Repayable by Army and Navy Votes:		
	Interest on Money borrowed:		
11	(1) Under the Imperial Defence Act, 1888, Part II. (51 & 52 Vict. c. 32).	74,674 2 10	
11	(2) Under the Naval Defence Act, 1889 (52 Vict. c. 8)	71,549 13 9	
			771,223 16 7
	Carried forward	£.	29,957,990 14 1

ABSTRACT ACCOUNT, showing the Issues made from the Consolidated Fund of the United Kingdom, &c.—*cont^d*

References to Details in Finance Accounts.	SERVICES.	£. s. d.	£. s. d.
Pages.			
	Brought forward - - -	-	29,957,990 14 1
	VI. ISSUES FOR REDEMPTION OF DEBT:		
	(*a*) For Supply purposes:		
11	Exchequer Bills paid off - - - - - - £. 1,200 – –		
11	Treasury Bills paid off - - - - - - 9,186,500 – –	9,187,700 – –	
	(*b*) For the purposes of the National Debt Redemption Act, 1889 (52 Vict. c. 4):		
11	Exchequer Bonds paid off - - - - - - £. 2,091,500 – –		
11	Treasury Bills paid off - - - - - - 360,000 – –	2,451,500 – –	
	(*c*) For the purposes of the Imperial Defence Act, 1888, Part II. (51 & 52 Vict. c. 32):		
11	Treasury Bills paid off - - - - - - - - - -	3,012,000 – –	
	(*d*) For the purposes of the Naval Defence Act, 1889 (52 Vict. c. 8):		
13	Treasury Bills paid off - - - - - - - - - -	2,600,000 – –	
13	(*e*) Old Sinking Fund, 1892-93, issued to the National Debt Commissioners (38 & 39 Vict. c. 45).	20,011 10 2	17,271,211 10 2
	VII. TEMPORARY ADVANCES REPAID:		
13	(*a*) Advances in aid of Ways and Means - - - - - - - -	5,000,000 – –	
13	(*b*) Advances for Deficiency of the Consolidated Fund - £. 7,000,000 – –		
	Less,—Paid off out of Old Sinking Fund - - - 20,011 10 2	6,979,988 9 10	11,979,988 9 10
	TOTAL - - - £.		59,209,190 14 1

Treasury,
11 August 1894.

E. W. Hamilton.

I hereby certify, pursuant to the Act 29 & 30 Vict. c. 39, s. 21, that the foregoing Account has been examined with reference to the several Acts of Parliament under the authority of which the Issues have been made, and is correct.

Examined,
A. C. Vesey.

C. L. Ryan,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Statements appended to the Account.

(I.)

STATEMENT showing the Sums issued from the Exchequer to the Bank of England in the Year to 31st March 1894, for the payment of Interest on the undermentioned Public Debt, and for paying off Principal of Exchequer Bonds and Bills, and Treasury Bills; the Amount paid by the Bank in that Period in respect thereof; and the Balances of the same unpaid at the commencement and close of the Year.

DESCRIPTION OF DEBT.	Balances unpaid at the commencement of the Year.	Amounts issued to the Bank in the Year.	Totals.	Amounts paid by the Bank in the Year.	Balances unpaid at the close of the Year.
Interest, &c.:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
£.2. 15. per Cent. Consolidated Stock	278,999 14 –	13,892,267 2 6	14,171,266 16 6	13,885,930 17 3	285,335 19 3
£. 3 per Cent. Consols - - -	28,963 7 5	- - -	28,963 7 5	7,945 15 11	21,017 11 6
£. 3 per Cent. Reduced Annuities -	6,732 11 9	- - -	6,732 11 9	1,962 10 1	4,770 1 8
New £. 3 per Cent. Annuities -	15,478 18 –	- - -	15,478 18 –	3,887 17 4	11,591 – 8
New £. 3½ per Cent. Annuities -	87 11 2	7,922 15 3	8,010 6 5	7,955 1 10	55 4 7
New £. 2½ per Cent. Annuities -	13,657 – 3	796,236 13 4	809,893 13 7	798,654 9 10	11,239 3 9
New £. 2. 15. per Cent. Annuities -	7,722 18 4	125,384 19 9	133,107 18 1	123,821 7 2	9,286 10 11
Exchequer Bonds, 1853 - - -	195 – –	10,457 10 –	10,652 10 –	10,445 – –	207 10 –
*Terminable Annuities - - -	2,108 12 8	5,264,180 15 6	5,266,289 8 2	5,264,682 11 7	1,606 16 7
† Ditto - - - - - -	- -	97,320 18 –	97,320 18 –	97,320 18 –	—
Deduct,— Amount advanced to Her Majesty's Exchequer out of Unclaimed Balances, per various Acts - -	353,945 13 7 286,527 17 5	20,193,770 14 4 (a) 15,858 2 7	20,547,716 7 11 270,669 14 10	20,202,606 9 – - - -	345,109 18 11 270,669 14 10
	67,417 16 2	20,209,628 16 11	20,277,046 13 1	20,202,606 9 –	74,440 4 1
Exchequer Bonds - - - -	20 10 –	141,549 7 6	141,569 17 6	141,191 17 6	378 – –
Exchequer Bills - - - -	2,613 – –	83,760 12 6	86,373 12 6	86,160 10 –	213 2 6
	70,051 6 2	20,434,938 16 11	20,504,990 3 1	20,429,958 16 6	75,031 6 7
Principal and Interest of Suez Exchequer Bonds - - - - -	- -	200,000 – –	200,000 – –	200,000 – –	—
Principal of Exchequer Bonds - -	100 – –	2,091,500 – –	2,091,600 – –	2,091,500 – –	100 – –
Principal of Exchequer Bills - -	- -	1,200 – –	1,200 – –	1,200 – –	—
Principal of Treasury Bills - -	- -	15,158,500 – –	15,158,500 – –	15,158,500 – –	—
	100 – –	17,451,200 – –	17,451,300 – –	17,451,200 – –	100 – –
Gross Totals - - - £.	70,151 6 2	37,886,138 16 11	37,956,290 3 1	37,881,158 16 6	75,131 6 7

* Including Annuities for 30 years; annuities for terms of years: Red Sea Annuity; Commissioners for the Reduction of the National Debt. (See *Note.*)

(*a*) This amount includes 858*l.* 2*s.* 7*d.* unpaid fractions, applied in reduction of the amount advanced under Sect. 18 of 45 Vict. c. 72, and 15,000*l.* received from Her Majesty's Exchequer.

Note.—The Annuities for terms of years, per 10 Geo. 4, c. 24, which are managed by the Bank of England, are included in this item, although the amount is issued to the Commissioners for the Reduction of the National Debt.

† £. 95,342 16 – Imperial Defence Annuities paid annually by the Admiralty direct to the Commissioners for the Reduction of the National Debt.

1,978 2 – Annuities created under the Telegraph Act, 1892, paid annually by the Postmaster General to the Commissioners for the Reduction of the National Debt.

£. 97,320 18 –

Bank of England, 1 May 1894.

(signed) *H. G. Bowen,* Chief Cashier.

(II.)

PARTICULARS of BALANCES of SUMS Issued from HER MAJESTY'S EXCHEQUER for Payment of INTEREST on the PUBLIC DEBT remaining in the hands of the BANK OF ENGLAND on the 31st March 1894, being Dividends Unpaid.

	£. s. d.
£. 2. 15. per Cent. Consolidated Stock	285,335 19 3
Consolidated £. 3. per Cent. Annuities	21,017 11 6
Reduced £. 3. per Cent. Annuities	4,770 1 8
New £. 3 per Cent. Annuities	11,591 – 8
£. 2. 10. per Cent. Annuities	11,239 3 9
£. 2. 15. per Cent. Annuities	9,286 10 11
New £. 3. 10. per Cent. Annuities	55 4 7
Annuities for 30 Years	319 19 8
Red Sea and India Telegraph Annuities	550 – 3
Exchequer Bonds from Commuted Stocks	207 10 –
	344,373 2 3
Add,—	
Annuities for Terms of Years	736 16 8
	345,109 18 11
Deduct,—	
Amount advanced to Her Majesty's Exchequer	270,669 14 10
£.	74,440 4 1

	£. s. d.	
Amount advanced to Her Majesty's Exchequer, as per last Return, dated 28th April 1893		286,527 17 5
Repaid by Her Majesty's Exchequer, 1893–94	15,000 – –	
Fractions accrued between 5th February 1893 and 4th February 1894	858 2 7	
		15,858 2 7
£.		270,669 14 10

Bank of England,
26 April 1894.

(signed) *G. F. Stutchbury,*
Accountant General.

(III.)

STATEMENT showing the SUMS Issued from the EXCHEQUER to the BANK OF IRELAND in the Year to 31st March 1894, for the Payment of INTEREST on the undermentioned PUBLIC DEBT; the AMOUNT Paid by the Bank in that Period in respect thereof; and the BALANCES of the same unpaid at the commencement and close of the Year.

DESCRIPTION OF DEBT.	Balances unpaid at the commencement of the Year.	Amounts issued to the Bank in the Year.	TOTALS.	Amounts paid by the Bank in the Year.	Balances unpaid at the close of the Year.
Interest, &c.:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
£. 2¾ per Cent. Consolidated Annuities	44,783 8 9	539,606 1 7	584,389 10 4	539,903 17 9	44,485 12 7
£. 2¾ per Cent. Annuities (1905)	586 5 6	2,429 9 7	3,015 15 1	2,265 19 1	749 16 –
£. 2½ per Cent. Annuities	1,024 6 7	10,621 12 10	11,645 19 5	10,712 – 3	933 19 2
£. 3 per Cent. Consols	1,721 8 10	– – –	1,721 8 10	157 18 10	1,563 10 –
£. 3 per Cent. Reduced Annuities	344 13 8	– – –	344 13 8	247 14 –	96 19 8
New £. 3 per Cent. Annuities	12,977 5 10	– – –	12,977 5 10	1,748 14 10	11,228 11 –
Reduced £. 3 per Cent. Assented	7 1 4	– – –	7 1 4	– – –	7 1 4
£. 3 per Cent. Consols Assented	348 – –	– – –	348 – –	– – –	348 – –
GROSS TOTALS £.	61,792 10 6	552,657 4 –	614,449 14 6	555,036 4 9	59,413 9 9

Dublin,
10 May 1894.

(signed) *J. B. Swayne,*
Accountant General.

(IV.)

SUMMARY.

SUMMARY of the foregoing STATEMENTS (A.) and (C.), showing BALANCES unpaid on the 31st March 1894.

	ENGLAND.	IRELAND.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.
Balances unpaid at the commencement of the year	70,151 6 2	61,792 10 6	131,943 16 8
Amounts issued to the Banks in the year	37,886,138 16 11	552,657 4 –	38,438,796 – 11
TOTALS £.	37,956,290 3 1	614,449 14 6	38,570,739 17 7
Deduct,—			
Amounts paid by the Banks in the year	37,881,158 16 6	555,036 4 9	38,436,195 1 3
Balances unpaid at the close of the year £.	75,131 6 7	59,413 9 9	134,544 16 4

REPORT of the COMPTROLLER and AUDITOR GENERAL, prepared in pursuance of the Provisions of the Act 29 & 30 Vict. c. 39, s. 21.

Suez Canal Bonds.

1. THE account includes a final issue of 200,000 *l.* for the Suez Canal Exchequer Bonds, viz., 194,869*l.* 17*s.* 8*d.* for principal, and 5,130*l.* 2*s.* 4*d.* for interest; the former of these sums representing the total amount outstanding on 31st March 1893. The whole amount of Exchequer Bonds issued to provide for the payment of the purchase money of the Suez Canal Shares has now therefore been redeemed.

It is also to be noted that the sum of 198,829*l.* 2*s.* was received from the Egyptian Government during the year, and paid into the Exchequer, for interest on the purchase money of the shares.

From the Treasury Minute of 4th August 1894, of which a copy is appended, it appears that all receipts on account of the interest and dividends accruing on the Suez Canal Shares will continue to be paid to the Exchequer. (B.)

Suez Canal Drawn Shares.

2. I learn from a Treasury Letter to the Commissioners for the Reduction of the National Debt, of 1st November 1894, that in their Lordships' opinion all moneys received on account of Suez Canal Shares which have been and will in future be drawn for repayment should be treated as receipts on Capital Account. Instead, however, of applying such moneys directly in redemption of debt, which would appear to be the most satisfactory course, the Treasury propose for the present simply to pay them into the Exchequer in augmentation of the cash balance.

Naval Defence Fund.

3. A sum of 1,428,571 *l.* 8*s.* 6*d.* was issued to the Naval Defence Fund during the year, being the fifth payment under Section 2 of the Act 52 Vict. c. 8.

The total amount authorised is 10,000,000 *l.*, one-seventh of which sum was, under the Act, payable yearly up to and including the year ending 31st March 1896.

As, however, a sum of 3,146,000*l.* was borrowed for the Fund, and the annuity already paid into it amounts to 7,142,857*l.* 2*s.* 6*d.*, the total amount carried to the Fund, for the purpose of contract shipbuilding, is 10,288,857*l.* 2*s.* 6*d.*, which sum exceeds the amount authorised by 288,857*l.* 2*s.* 6*d.*

Under the Finance Act of 1894, the remaining instalments of the annuity have ceased to become payable, provision being made that the loan above mentioned, as also the loan of 2,600,000*l.* under the Imperial Defence Act, 1888, Part II., should be repaid by either the Old Sinking Fund or the New Sinking Fund.

The arrangements are explained in the Treasury Minute referred to in paragraph 1.

Miscellaneous Services.

4. The payments for Miscellaneous Services charged on the Consolidated Fund include 150,000*l.*, issued on account of the annuity under the Indian Army Pension Deficiency Act, 1885 (48 & 49 Vict. c. 67), and 40,000*l.*, in respect of the Exchequer Contribution under the Purchase of Land (Ireland) Act, 1891 (54 & 55 Vict. c. 48, s. 5).

Advances for Purchase of Bullion.

5. The balance of bullion advances outstanding on 1st April 1893 was 525,000*l.* Sums amounting to 625,000*l.* were advanced during the year, making a total of 1,150,000*l.* The amount of 785,000*l.* was repaid during the year, leaving a balance outstanding on 31st March 1894 of 365,000*l.*

Issues for Sinking Funds.

6. The total issues from the Exchequer on account of the Sinking Funds amounted to 1,869,057*l.* 12*s.* 3*d.*, composed as follows:—

	£.	*s.*	*d.*
Old Sinking Fund.			
Surplus revenue of the year 1892–93 - - - - -	20,011	10	2
New Sinking Fund.			
Balance available out of the fixed annual charge for the debt of 25,000,000*l.* - - - - - - - -	1,826,592	2	6
Sinking Fund Annuities - - - - - - - -	22,453	19	7
	£. 1,869,057	12	3

Of this sum, the amount of 1,600,845*l.* 16*s.* 2*d.* remained unapplied on 31st March 1894.

Bank Balances of Issues for Dividends, &c.

7. Statements of the Banks of England and Ireland are appended to the Account showing the amounts paid in the year out of the sums issued to them from the Exchequer for Interest of the Public Debt, and for Principal of Exchequer Bills and Bonds, and Treasury Bills; together with the balances of such issues remaining unpaid at the commencement and at the close of the year.

State of the National Debt.

8. Appended to this Report is a Statement in a summarised form, showing the position of the National Debt on 31st March 1894, compared with the figures at the close of the preceding financial year.

(A.)

From this Statement it will be seen that the total capital of the National Debt, which on 31st March 1893 was 671,042,842*l.* 2*s.* 10*d.*, was reduced during the year to 31st March 1894, by 5,638,548*l.* 0*s.* 10*d.* to the sum of 665,404,294*l.* 2*s.*

Other Liabilities.

In stating the liability of the country in respect of the Public Debt, certain other items should be taken into consideration. Thus, liabilities were outstandin g on 31st March 1894 in respect of the following :—

	£.
1. Savings Banks and Friendly Societies	398,953
2. Imperial Defence Act, 1888	611,783
3. Russian-Dutch Loan	473,353
4. Barracks Act, 1890	1,215,754
5. Telegraph Act, 1892	249,887
6. Ways and Means Advances	750,000

The Consolidated Fund was further liable in respect of certain funds of Suitors of the Supreme Court and other contingent claims (as shown on pages 98 to 101 of the Finance Accounts). The greater part of this liability may, however, be considered as nominal.

Certain Assets.

On the other hand, the following Assets may be treated as a substantial set-off to the total amount in which the State was indebted on 31st March 1894, viz. :—

	£.	£.
1. Exchequer Advances for Loans, unrepaid—		
(1.) Sardinian Loan	£. 614,772	979,772
(2.) Bullion	365,000	
2. Nominal value of Suez Canal Shares (which, however, are actually of much higher value)		3,532,040
3. Moiety of estimated capital value of Red Sea and India Telegraph Company's Annuity (repayable by Indian Government)		221,288
4. Present value of the payment by the Australian Colonies of 35,000*l.* per annum under the Imperial Defence Act, 1888		207,783
5. Exchequer Cash Balances at the Banks of England and Ireland		5,977,119

C. L. Ryan,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Exchequer and Audit Department,
31 January 1895.

STATEMENT, &c. referred to in the foregoing REPORT.

(A.)

SUMMARY of the State of the National Debt on 31st March 1894.

	On 31st March 1893.	On 31st March 1894.	Decrease in the Year.	Increase in the Year.
I.—INSIDE THE PERMANENT OR FIXED ANNUAL CHARGE:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Capital of Funded Debt. (Finance Accounts, pp. 86, and 89)	589,533,082 5 2	587,631,096 2 –	1,901,986 3 2	—
Capital value of Terminable Annuities. (Finance Accounts, pp. 86, 89, and 92)	60,761,490 – –	57,076,898 – –	3,684,592 – –	—
Capital of Unfunded Debt. (Finance Accounts, pp. 87, 89, and 93)	14,952,400 – –	14,950,300 – –	2,100 – –	—
II.—OUTSIDE THE PERMANENT OR FIXED ANNUAL CHARGE:				
(Finance Accounts, p. 88.)				
Under the Imperial Defence Act, 1888:				
Treasury Bills	2,455,000 – –	2,600,000 – –	- - -	145,000 –
Under the Naval Defence Act, 1889:				
Treasury Bills	2,450,000 – –	2,450,000 – –	—	—
Exchequer Bonds	696,000 – –	696,000 – –	—	—
Suez Canal Exchequer Bonds	194,869 17 8	- nil -	194,869 17 8	—
£.	671,042,842 2 10	665,404,294 2 –	5,783,548 – 10	145,000 – –

Net Decrease of Debt - - £.5,638,548. 0. 10.

(B.)

(12207—94.)

COPY OF TREASURY MINUTE, dated 4th August 1894.

THE Chancellor of the Exchequer calls the attention of the Board to Section 41 of the Finance Act, 1894 (57 & 58 Vict. c. 30), which amends the financial provisions of the Imperial and Naval Defence Acts.

I.—*Imperial Defence Act*, 1888, *Part II.*, 51 & 52 *Vict. c.* 32.

The amount authorised to be spent and borrowed under this Act was 2,600,000*l.* The whole of this sum has been raised by loan; and under the original proposals this loan was repayable out of the interest and dividends which commence to accrue this year on the Suez Canal Shares owned by Her Majesty's Government.

Under the Finance Act these receipts will be paid to Her Majesty's Exchequer, and the loan is to be repaid by either the Old Sinking Fund or New Sinking Fund.

The Board is aware that interest at the rate of 3 per cent. per annum on the amount which might be borrowed for Imperial Defence purposes was by the original Act charged on Army Votes; and in order to meet this charge in the current year a sum of 75,000*l.* was provided for in the Estimates of 1894–95. This provision will not be required; as under the Finance Act the interest payable on the loan is to be paid out of the permanent annual charge for the National Debt like the interest on the ordinary debt.

II.—*Naval Defence Act*, 1889, 52 & 53 *Vict. c.* 8.

The amount authorised to be spent on contract shipbuilding under the Act was 10,000,000 *l.* The expenditure, as the Board will recollect, was to be incurred by the 31st March 1894; but this period was extended by an Act of last Session (56 & 57 Vict. c. 45) to the 31st March 1895. The requirements of the Admiralty were to be met by an annuity of 1,428,571*l.* 8*s.* 6*d.* charged on the Consolidated Fund for seven years, and by money borrowed on the security of that annuity during the first five years.

	£.	s.	d.
The amount actually borrowed was - - - - - - - -	3,146,000	–	–
and, as five instalments of the annuity amounted to - - - - -	7,142,857	2	6
the total amount carried by the 31st March last to the Naval Defence Account, out of which the requirements of the Admiralty were to be met, was for the purpose of contract shipbuilding - - - - - -	10,288,857	2	6
thus exceeding the amount authorised to be spent, viz. - - - -	10,000,000	–	–
by - -	288,857	2	6

This sum, together with the remaining two instalments of the annuity, viz.:

payable in 1894–95 - - - - - - -	£.1,428,571	8	6	
and payable in 1895–96 - - - - - -	1,428,571	9	–	
				2,857,142 17 6
would under the original plan have been applied to pay off the loan of . -				£. 3,146,000 – –

Under the Finance Act the loan is to be repaid by the Old Sinking Fund or the New Sinking Fund. Accordingly, the remaining instalments of the annuity have ceased to become payable, and the amount, by which the total transfers to the Naval Defence Account (viz., 10,288,857*l.* 2*s.* 6*d.*) for contract and shipbuilding purposes may be found to exceed the expenditure actually incurred within the authorised sum of 10,000,000*l.*, is payable to the Exchequer.

The interest on the loan of 3,146,000*l.*, which has hitherto been charged on Navy Votes, is under the Finance Act likewise payable out of the permanent annual charge for the National Debt, and accordingly the provision of 70,000*l.* made in the Navy Estimates for 1894–95 for this purpose will not be required. The Board is aware that such provision was in accordance with the directions given in the letter to the Admiralty of the 10th December 1891 to repay the interest advanced out of balances in respect of the loan in the calendar year 1893. The interest amounted in the 12 months ending the 31st December 1893 to 70,636*l.* 2*s.* 11*d.*, and this sum, as well as all subsequent payments in respect of interest, will constitute a charge on the permanent annual debt charge.

Having

Having explained the effect of the provisions contained in Section 41 of the Finance Act, the Chancellor of the Exchequer proposes—

(1). That the National Debt Commissioners should be invited to apply at once, in the manner contemplated by the Act, the balance of the New Sinking Fund for 1893–94, amounting to 1,576,592*l.* 2*s.* 6*d.*, and to apply it, so far as practicable, in purchase of the Exchequer Bonds amounting to 696,000*l.*, and of Treasury Bills next falling due, which have been issued under the Naval Defence Act, and which are held by the National Debt Commissioners on account of Savings Banks.

(2.) That the balance (288,857*l.* 2*s.* 6*d.*) standing to the credit of the Naval Defence Account in excess of the authorised maximum expenditure on contract shipbuilding should be paid from that account into the Exchequer ; and

(3.) That the necessary adjustments connected with the payment of interest on the Imperial and Naval Defence Loans should in due course be made.

My Lords approve.

ABSTRACT ACCOUNT,

1893-94.

ABSTRACT ACCOUNT, showing the Issues made from the Consolidated Fund of the United Kingdom, in the Financial Year ended 31 March 1894, for the Interest and Management of the Public Funded and Unfunded Debt, for the Civil List, and all other Issues in the Financial Year for Services charged directly on the said Fund; together with the Report of the Comptroller and Auditor General thereon.

(*Presented pursuant to Act* 29 & 30 *Vict. c.* 39, *s.* 21.)

Ordered, by The House of Commons, *to be Printed*,
19 *February* 1895.

[*Price* 1½*d.*]

56. *Under* 2 *oz.*

CROWN'S NOMINEE ACCOUNT.

1894.

ABSTRACT ACCOUNT of the RECEIPTS and PAYMENTS of the TREASURY SOLICITOR, in the Year ended 31st December 1894, in the Administration of ESTATES on behalf of the CROWN, under the authority of "THE TREASURY SOLICITOR ACT, 1876."

Treasury Chambers,
22 April 1895.

JOHN T. HIBBERT.

(*Presented pursuant to Act* 39 & 40 *Vict. c.* 18, *s.* 4.)

Ordered, by The House of Commons, *to be Printed,*
22 *April* 1895.

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215.

CROWN'S NOMINEE

ABSTRACT ACCOUNT of the RECEIPTS and PAYMENTS of MONEYS and behalf of the Crown, in the

RECEIPTS.

	CASH.			GOVERNMENT SECURITIES.
	Estates' Accounts.	Crown's Share Account (including Realty).	TOTAL.	Estates' Accounts.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Balances at the commencement of the year	62,510 5 11	16,714 8 2	79,224 14 1	29,762 4 10
Amount received in the year in respect of estates	59,861 2 10	- - -	59,861 2 10	10,997 10 3
Amount received in respect of Crown's share of estates in Ireland	- - -	204 7 8	204 7 8	—
Cash proceeds of securities sold	9,914 7 5	- - -	9,914 7 5	—
Transfers from the Estates' Account to the Crown's Share Account (as per contra)	- - -	20,780 10 10	20,780 10 10	—
Re-transfers from the Crown's Share Account to the Estates' Account (as per contra), to meet claims made subsequent to the winding-up of estates	1,313 2 2	- - -	1,313 2 2	—
£.	133,598 18 4	37,699 6 8	171,298 5 -	40,759 15 1

Note.—The Crown's rights to real and personal property of the value of 4,733*l.* 19*s.* 6*d.*

BALANCE SHEET,

	£.
Crown's Nominee Securities Account :	
New Consols	
India 3 per Cent. stock	
Paymaster General :	
Reserve Account	
Current Account	
Sub-Accounting Officer and Imprests	
Crown's Share Account (including Crown's Share of real estates)	
Costs charged against estates (payable to the Vote for "Law Charges, England")	
Sundry estates	

Treasury,
30 March 1895.

Hamilton Cuffe.

ACCOUNT—1894.

SECURITIES by the TREASURY SOLICITOR, in the Administration of ESTATES on Year ended 31st December 1894.

	PAYMENTS.			
	CASH.			GOVERNMENT SECURITIES.
	Estates' Accounts.	Crown's Share Account (including Realty).	TOTAL.	Estates' Accounts.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Amount paid in the year for debts and expenses, &c. chargeable against estates	10,408 12 1	- - -	10,408 12 1	—
Amount paid on account of grants out of estates	18,383 13 7	- - -	18,383 13 7	—
Amount transferred to the account of the Vote for "Law Charges, England," in respect of Treasury Solicitor's costs	1,482 15 2	- - -	1,482 15 2	—
Securities sold	- - -	- - -	- - -	9,644 15 8
Amount paid to the Exchequer on account of Crown's share of personal estates	- - -	20,000 - -	20,000 - -	—
Amount transferred to the Office of Woods on account of Crown's Share of real estates	- - -	7,576 11 1	7,576 11 1	—
Amount paid to Auditor	- - -	50 - -	50 - -	—
Transfers from the Estates' Account to the Crown's Share Account (as per contra)	20,780 10 10	- - -	20,780 10 10	—
Re-transfers from the Crown's Share Account to the Estates' Account (as per contra), to meet claims raised subsequent to the winding-up of estates	- - -	1,313 2 2	1,313 2 2	—
Balances at the close of the year	82,543 6 8	8,759 13 5	91,303 - 1	31,114 19 5
£.	133,598 18 4	37,699 6 8	171,298 5 -	40,759 15 1

were waived in favour of the holders, on payment of the Crown's share and costs.

31st DECEMBER 1894.

LIABILITIES.		ASSETS.	
CASH.	STOCK.	CASH.	STOCK.
£. s. d.	£. s. d.	£. s. d.	£. s. d.
- - -	- - -	- - -	30,719 17 3
- - -	- - -	- - -	395 2 2
- - -	- - -	88,742 4 8	—
- - -	- - -	2,545 17 8	—
- - -	- - -	14 17 9	—
8,759 13 5	—	—	—
1,287 12 7	—	—	—
82,084 12 6	31,114 19 5	828 18 5	—
92,131 18 6	31,114 19 5	92,131 18 6	31,114 19 5

Examined and found correct,
G. H. Hunt, Auditor.

1894.

ALPHABETICAL LIST of INTESTATES' ESTATES in respect of which LETTERS of ADMINISTRATION were granted to the TREASURY SOLICITOR, as CROWN'S NOMINEE, in the Year ending 31st December 1894; and of other Cases (partial Intestacies, &c.), in which Accounts were Opened in the Books of the Treasury Solicitor in the same Year in respect of Moneys received by him as Crown's Nominee.

NAME OF INTESTATE, &c.	PLACE OF RESIDENCE OF INTESTATE, &c.	REMARKS.
Adams, Eliza	Lee, Kent	Letters of Administration granted to Crown's Nominee.
Ashdowne, John	Teignmouth, Devon	Crown's rights waived in favour of widow.
Bailey, Sarah Ann Tebbutt	Geddington, Northampton	Letters of Administration granted to Crown's Nominee.
Barber, George	Kensington, Middlesex	ditto - ditto.
Barrow, Kate	Lampeter, Cardigan	ditto - ditto.
Beardmore, Joseph	Wednesbury, Staffordshire	Crown's moiety of personal estate.
Bentley, Judith	Dean Bottom, near Eastwood, York	Letters of Administration granted to Crown's Nominee.
Birkett, Herbert	Great Grimsby	ditto - ditto.
Blake, Edith Elizabeth	Kentish Town, Middlesex	ditto - ditto.
Blake, Thomas	Basingstoke, Hants	Lapsed moiety of residuary personal estate paid over to Solicitor to Treasury.
Bransgrove, Maria	Pimlico, Middlesex	Crown's rights waived.
Bridgeman, Sarah	Putney, Surrey	Letters of Administration granted to Crown's Nominee.
Brooke, Edgar	Hambledon, Hants	ditto - ditto.
Brooke, Frederick George	Nottingham	Crown's rights waived.
Brown, William	Fulham, Middlesex	Letters of Administration granted to Crown's Nominee.
Bury, Emma	Munderfield	Letters of Administration granted to a Creditor.
Case, Charles	Islington, Middlesex	Crown's rights waived in favour of widow.
Clark, Sarah Ann	Leyton, Essex	Crown's rights waived (real estate).
Clarke, Willoughby	Hoxton, Middlesex	Letters of Administration granted to Crown's Nominee.
Cole, James	- - - - - - -	Chancery Division, Pick *v.* Cole 1890, c. No. 41, (real estate).

ALPHABETICAL LIST of Intestates' Estates, &c.—*continued.*

NAME OF INTESTATE, &c.	PLACE OF RESIDENCE OF INTESTATE, &c.	REMARKS.
Cooling, Joseph	Sheffield, Yorks	Letters of Administration granted to Crown's Nominee.
Darvill (Hearn otherwise), Eliza.	Wendover, Bucks	Savings Bank Deposit.
Dean, Thomas Frederick Freak	Tottenham, Middlesex	Small amount paid to Treasury Solicitor by Coroner for Eastern Middlesex.
Deverill, Henry	Banbury, Oxfordshire	Crown's rights waived (real estate).
Deitz, Mary Victoria	Hammersmith	Letters of Administration granted to Crown's Nominee.
Domett, John	Chardstock Dorsetshire	Crown's rights waived (real estate).
Doyle, Kate	Altrincham, Chester	Crown's rights waived.
Francis, Daniel	Nenodd, Mochdre, Montgomery	Letters of Administration granted to Crown's Nominee.
Grant, Alexander	Fulham, Middlesex	- - ditto - ditto.
Hartshorn, George	Ryecroft Hill, Stafford	Crown's rights waived (real estate).
Harvey, Ellen	Peckham, Surrey	Letters of Administration granted to Crown's Nominee.
Hazlewood, Christiane Luise Mathilde.	Hammersmith	Account opened for personal effects.
Hearn (otherwise Darvill), Eliza.	Wendover, Bucks	Savings Bank Deposit.
Heather, Margaret	South Weald, Essex	Letters of Administration granted to Crown's Nominee.
Henry, Eleanor Frances Sutton	Scarborough	- - ditto - ditto.
Hinckley, Hannah Thurstone	Montague-street, Bloomsbury, London	- - ditto - ditto.
Hopton, Susannah	Upton-St.-Leonards, near Gloucester	- - ditto - ditto.
Horne, Maria	Leeds	Account opened for personal estate.
Howker, Mary Ann	Thornhill Lees, Thornhill, York	Letters of Administration granted to Crown's Nominee.
Hughes, George	Kingsland, Herefordshire	Crown's rights waived.
Ivatts, George Harmer	Brixton, Surrey	- - ditto - ditto.
Jackson, Charles	Chelsea, Middlesex	Letters of Administration granted to Crown's Nominee (account opened in 1893).
Jellicoe, Robert	Stratford, Essex	Crown's rights waived (real estate).
Keefe, Mary Ann	St. Pancras, Middlesex	Account opened for personal estate.
Macy, Francis	Nunney, Somerset	Letters of Administration granted to Crown's Nominee.

ALPHABETICAL LIST of Intestates' Estates, &c.—*continued.*

NAME OF INTESTATE, &c.	PLACE OF RESIDENCE OF INTESTATE, &c.	REMARKS.
Maman, Selomah	Hastings, Sussex	Chancery Division, Beriro v. Sleeman and another, 1888, M. 2465.
Mansell, Emily	Eaton Square, Middlesex	Letters of Administration granted to Crown's Nominee.
Marshall, Elizabeth	Brighton, Sussex	ditto ditto.
Martin, Patrick	Newcastle on-Tyne	ditto ditto.
Morgan, Caroline Penelope	Marylebone, Middlesex	ditto ditto.
Morgan, Elizabeth	Clapton, Middlesex	ditto ditto.
Newman, Horace Cyril Frank	Maulden, Bedford	ditto ditto.
Oddy, Laura Cordelia	Peckham	ditto ditto.
Pay, Frederick James	Chatham, Kent	ditto ditto.
Pickering, Mary Ann	Durham	ditto ditto.
Pickles, Martha Dearnley	Honley, Yorks	Crown's rights waived.
Porter, Amelia Elizabeth	Preston, Brighton, Sussex	Letters of Administration granted to Crown's Nominee.
Ralph, James	Regent's Park, Middlesex	Account opened for personal estate.
Roberts, Sarah Ann Jane	Canterbury, Kent	Letters of Administration granted to Crown's Nominee.
Rowlingson, Mary Ann	Saffron Walden, Essex	ditto ditto.
Sänger, Caroline Wilhelmina Marie (otherwise Singer, Marie).	Formerly of Dresden, late of Burton Crescent, London.	Letters of Administration granted to Crown's Nominee (account opened in 1893).
Shackleton, Joseph	Wadsworth, Yorks	Letters of Administration granted to Crown's Nominee.
Sly, Caroline	Islington, Middlesex	ditto ditto.
Simpson, Mary Grace	West Worthing, Sussex	ditto ditto.
Smith, John	Wivelsfield, Sussex	ditto ditto.
Squibb, Cecilia Jane	Wood Green, Middlesex	ditto ditto.
Stewart, Eliza Ann	Hythe, Southampton	ditto ditto.
Stubbington, John	Marylebone, Middlesex	ditto ditto.
Walton, Harry	Late of the Sailing Ship "Woolton"	ditto ditto.
White, Cecilia Renton	Shrewsbury, Salop	Letters of Administration granted to a creditor.
Withy, John	Bedminster, Bristol	Crown's rights waived (real estate).
Wright, Laura	Fulham, Middlesex	Letters of Administration granted to Crown's Nominee.
Yates, Jane	Bradford, Yorks	ditto ditto.
Youens, Thomas	Higham, Kent	Crown's moiety of residue of personal estate.

CROWN'S NOMINEE ACCOUNT.

1894.

ABSTRACT ACCOUNT of the RECEIPTS and PAYMENTS of the TREASURY SOLICITOR, in the Year ended 31st December 1894, in the Administration of ESTATES on behalf of the CROWN, under the authority of "THE TREASURY SOLICITOR ACT, 1876."

(*Presented pursuant to Act* 39 & 40 *Vict. c.* 18, *s.* 4.)

Ordered, by The House of Commons, *to be Printed,*
22 *April* 1895.

[*Price* 1 *d.*]

215. *Under* 1 *oz.*

CYPRUS.

RETURN to an Address of the Honourable The House of Commons, dated 29 April 1895;—*for*

"RETURN—(1.) Of all Sums paid in each Year since the Year 1879-80, by direction of Her Majesty's Government, out of Moneys arising from the Revenues of Cyprus, in discharge of the Interest upon the Turkish Loan guaranteed by this Country under the Statute 18 & 19 Vict. c. 99; and (2.) Of all Sums voted by Parliament during the same Period in aid of the Administration of Cyprus."

Treasury Chambers,
1 May 1895.

JOHN T. HIBBERT.

(*Sir George Baden-Powell.*)

Ordered, by The House of Commons, *to be Printed*,
2 *May* 1895.

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242.

RETURN (1) of all Sums paid in each Year since the Year 1879–80, by direction of Her Majesty's Government, out of Moneys arising from the Revenues of Cyprus, in discharge of the Interest upon the Turkish Loan guaranteed by this Country under the Statute 18 & 19 Vict. c. 99.

FINANCIAL YEAR.	AMOUNT PAID.		
	£.	s.	d.
1882–83	306,318	6	5*
1883–84	81,896	12	5
1884–85	81,752	11	2
1885–86	81,752	11	2
1886–87	81,752	11	2
1887–88	81,752	11	2
1888–89	81,752	11	2
1889–90	81,752	11	2
1890–91	81,752	11	2
1891–92	81,752	11	2
1892–93	81,752	11	2
1893–94	81,752	11	2
1894–95	81,752	11	2
£.	1,287,493	1	8

* Includes repayment of Advances previously made for Interest on the Turkish Loan, in fulfilment of the joint guarantee of the British and French Governments.

RETURN (2) of all Sums voted by Parliament during the same Period in aid of the Administration of Cyprus.

FINANCIAL YEAR.	AMOUNT OF GRANT IN AID.		
	£.	s.	d.
1878-79	8,000	–	–
1879-80	13,085	–	–
1880-81	20,000	–	–
1881-82	78,000	–	–
1882-83	90,000	–	–
1883-84	30,000	–	–
1884-85	15,000	–	–
1885-86	15,000	–	–
1886-87	20,000	–	–
1887-88	18,000	–	–
1888-89	55,000	–	–
1889-90	45,000	–	–
1890-91	35,000	–	–
1891-92	10,000	–	–
1892-93	—		
1893-94	—		
1894-95	29,000	–	–
£.	481,085	–	–
Included in the Estimates for 1895-96	*35,000*	–	–
£.	*516,085*	–	–

Note.—The interest at the rate of 4 per cent. per annum payable on the outstanding amount of the Turkish Guaranteed Loan of 1855 (3,815,200*l.*) involves an annual charge of - - - - - £. 152,608
To which have to be added the expenses of management - - - - - - - - 1,144

TOTAL - - - 153,752

Of this sum there is met by the portion of the Egyptian tribute, which was specially assigned to the service of the Loan, - 72,000

Accordingly, in the absence of further funds applicable to meet the remainder of the charge, the respective annual liability of the British and French Governments would have been one-half of - 81,752

Or 40,876

Her Majesty's Treasury,
1 May 1895.

E. W. Hamilton.

CYPRUS.

RETURN—(1.) Of all Sums paid in each Year since the Year 1879–80, by direction of Her Majesty's Government, out of Moneys arising from the Revenues of Cyprus, in discharge of the Interest upon the Turkish Loan guaranteed by this Country under the Statute 18 & 19 Vict. c. 99; and (2.) Of all Sums voted by Parliament during the same Period in aid of the Administration of Cyprus.

(*Sir George Baden-Powell.*)

Ordered, by The House of Commons, *to be Printed,*
2 *May* 1895.

[*Price* ½ *d.*]

242. *Under* 1 *oz.*

1894.

AN ACCOUNT

OF THE

RECEIPTS AND DISBURSEMENTS

OF THE

DUCHY OF CORNWALL,

IN THE YEAR ENDED ON THE 31ST DECEMBER 1894.

Treasury Chambers,
8 February 1895.

JOHN T. HIBBERT.

(*PRESENTED PURSUANT TO ACT* 1 & 2 *VICT. c* 101, *s.* 2.)

Ordered, by The House of Commons, *to be Printed*,
11 *February* 1895.

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HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

32.

AN ACCOUNT OF THE RECEIPTS AND DISBURSEMENTS OF THE

prepared in pursuance of

CHARGE.		CHARGE for 1894, including Arrears on 31 Dec. 1893.	ARREARS outstanding 31 Dec. 1894.	RECEIPTS in the Year 1894.
		£. s. d.	£. s. d.	£. s. d.
To BALANCE remaining to the Credit of the Receiver General of the Duchy of Cornwall on the 31st December 1893		7,837 3 –	—	7,837 3 –
To RENTS and PROFITS of COURTS accrued to His Royal Highness the Prince of Wales, viz. :—				
	£. s. d.			
1. Arrears outstanding on 31st December 1893	13,118 13 8			
Less—Discharged	928 11 11			
	12,190 1 9			
2. Accrued in the Year 1894	70,534 5 9¾			
		82,724 7 6¾	17,585 14 2	65,138 13 4¾
To TITHE RENT-CHARGES RECOVERABLE, viz. :—				
	£. s. d.			
1. Arrears outstanding on 31st December 1893	356 4 5			
Less—Discharged	—			
	356 4 5			
2. Accrued in the Year 1894 (less Corn Averages at 25 *l.* 4 *s.* 9¼ *d.* and 25 *l.* 16 *s.* 2¼ *d.* per cent.)	2,965 13 1			
		3,321 17 6	563 – 11	2,758 16 7
To PRODUCE of the ROYALTIES of COAL MINES in the County of Somerset, in the Year 1894		1,003 13 8	—	1,003 13 8
To ROYALTIES and RESERVATIONS of DUES and RENTS of MINES and QUARRIES, viz. :—				
	£. s. d.			
1. Arrears outstanding on 31st December 1893	1,113 16 9			
Less—Discharged	610 17 4			
	502 19 5			
2. Charge for the Year 1894	1,235 5 9			
		1,738 5 2	607 7 5	1,130 17 9
To GROSS RECEIPTS in 1894 for WOOD SALES		343 – 7	—	343 – 7
To ANNUITY received from the Consolidated Fund, under the Act 1 & 2 Vict. c. 120, in lieu of TIN COINAGE DUTIES, Post Groats, and White Rents ; Year to 5th October 1894		16,216 15 –	—	16,216 15 –
To DIVIDENDS on STOCK		6,352 13 4	—	6,352 13 4
To CASUAL PROFITS of the Office of Havenor (proceeds of Sale of Unclaimed Wreck)		35 4 1	—	35 4 1
To CASUAL PROFITS from Personal Estates of deceased Intestates dying domiciled in Cornwall without kin		44 11 8	—	44 11 8
	£.	119,617 11 6¾	18,756 2 6	100,861 9 –¾

Duchy of Cornwall, Buckingham Gate,
19 January 1895.

DUCHY OF CORNWALL IN THE YEAR ENDED ON THE 31ST DECEMBER 1894, the Act 1 & 2 Vict. c. 101.

DISCHARGE.	£. s. d.	DISBURSEMENTS in the Year 1894. £. s. d.
By PAYMENTS made to HIS ROYAL HIGHNESS' USE		57,733 14 6
By OUTLAY for the Benefit of the Estate, viz. :—		
In Repairs and Improvements	4,703 8 1	
In Repayment to Capital in respect of Sums advanced for Permanent Improvements	8,564 12 4	
		13,268 – 5
By OUTGOINGS and EXPENSES in respect of Woods, viz. :—		
Woodmen's Wages	489 14 2	
Parish Rates, Taxes, &c. (not including Tithes)	194 4 9	
		683 18 11
By DEDUCTIONS under Various Acts of Parliament, &c., viz. :—		
1. For Property Tax allowed to Duchy Tenants, &c.	2,413 19 8	
2. For other Taxes, and Parish Rates	1,780 2 –	
3. For Tithe Rent-charges recoverable from Tenants	2,965 13 1	
4. For Tithe Rent-charges on Tenancies let Tithe-free, &c.	1,376 15 2	
5. For Charge on the Duchy Revenues by Acts 6 & 7 Will. 4, c. 106, and 2 & 3 Vict. c. 58, of Moiety of Salaries of Officers of the Stannary Court in Cornwall	970 2 3	
6. For Annuities in lieu of Estates surrendered	2,303 5 11	
7. For Allowances to Tenants, &c.	1,038 9 2	
		12,848 7 3
By DISBURSEMENTS under the following Heads, viz. :—		
1. Superannuation Allowances and Annuities	712 10 –	
2. Donations and Charities	934 7 –	
3. Fire Insurances	164 12 6	
4. Miscellaneous Payments	Nil.	
5. Decima Stanni	16 13 4	
		1,828 2 10
By EXPENSES of MANAGEMENT, viz. :—		
1. Salaries of the Principal Officers of the Duchy, and their Establishment in London	4,223 3 11	
2. Law Charges	76 5 1	
3. Servants' Wages, Rates and Taxes, Fuel and Light, Engrossing Deeds and Copying by Law Stationer, Stamps, Stationery, and other Incidental Expenses in London	1,251 7 10¾	
	5,550 16 10¾	
Less—Produce of the Fee Fund of the Duchy, &c.	801 4 –	
	4,749 12 10¾	
4. Salaries, Allowances, and Office Expenses of Land Stewards, Mineral Agents, Collectors, &c.	2,721 17 7	
5. Travelling Expenses and Entertainment of Duchy Tenants on Rent Days, &c.	1,059 17 3	
6. Surveys, Valuations, and Plans	57 6 –	
		8,588 13 8¾
TOTAL Payments £.		94,950 17 7¼
By BALANCE on 31st December 1894		5,910 11 5
£.		100,861 9 –¾

Examined,
L. C. Probyn, Auditor.

CAPITAL ACCOUNT OF THE DUCHY OF CORNWALL,

RECEIPTS.	CASH.	STOCK. Local Loans Stock.
	£. s. d.	£. s. d.
To BALANCES on 31st December 1893	3,299 10 1	211,755 14 6

To SALES of ESTATES:
Chief Rents, Commuted Rents, and Rents of Assize sold, as follows, viz.:—

Purchasers.	Rent. £. s. d.	Property out of which Rent Issues.	£. s. d.
		Manor of Trematon:	
W. Waycott	– 2 9½	Borraton alias Barraton	3 9 10
R. Sargent and others	– 2 8½	Adhuc Burraton	3 7 9
Mrs. E. M. Gynn and others	– 5 5	South Pill	6 15 5
		Borough of Bosiney:	
Rev. J. G. Dangar	– 1 –	Trevena	1 – –
		Manor of Porthea Prior:	
Mrs. N. J. Stevens and others	– 1 6	Purefoy's House or Purefoy	1 10 –
		Manor of Boyton:	
	– 3 1	Lower South Bear or Mills	
J. Treleaven	– 3 1	Higher South Bear	12 6 8
	– 6 2	Middle South Bear, otherwise Bryants	
		Borough of Bradninch:	
W. Rowland	– – 7	Drew's Cottages	– 11 8
£.	1 6 4	£.	29 1 4
Mrs. M. E. Tripp		Portion of foreshore of the Water of Tamar	7 10 –
The Corporation of Plymouth		Ditto ditto	18 – –
The Right Hon. Lord Clinton		Ditto ditto	5 – –
J. Michell		Portion of foreshore of St. Just Creek, Falmouth Harbour	45 – –
C. E. Treffry		Portion of foreshore near Newquay	180 – –
The Trustees of Polberro Harbour		Portion of foreshore comprising Polberro Harbour	18 – –
The Corporation of Dorchester		Land at Fordington	100 – –
A. and E. Pope		Ditto ditto	250 – –
H. Symonds		Cottage and garden at Fordington	180 – –
T. Wellman		Cottages and gardens at Fordington	350 – –
		Carried forward £.	1,182 11 4

CASH.	STOCK. Local Loans Stock.
3,299 10 1	211,755 14 6

FOR THE YEAR ENDED ON THE 31ST DECEMBER 1894.

DISBURSEMENTS.	CASH.	STOCK. Local Loans Stock.
	£. s. d.	£. s. d
By EXPENSES attendant upon the PURCHASE and SALE of ESTATES :		
Expenses in connection with Auction Sale at Fordington - - - -	19 8 –	
By AMOUNT advanced for Permanent Improvements (under the Acts 26 & 27 Vict. c. 49, s. 8, and 31 & 32 Vict. c. 35, ss. 1 and 2) - - - - -	11,289 12 3	
Carried forward - - - £.	11,309 – 3	

CAPITAL ACCOUNT OF THE DUCHY OF CORNWALL,

RECEIPTS.		CASH.	STOCK. Local Loans Stock.
	£. s. d.	£. s. d.	£. s. d.
Brought forward	1,182 11 4	3,299 10 1	211,755 14 6
E. B. Duke — House and land at Fordington	1,600 – –		
A. and E. Pope — Cottages at Fordington	435 – –		
L. Tilley — House and land at Fordington	810 – –		
A. W. Malim — Land at Fordington	440 – –		
J. T. Ensor — Ditto - ditto	270 – –		
G. W. Homer and C. J. Foster — Ditto - ditto	300 – –		
G. J. Dennis — Ditto - ditto	285 – –		
W. Tilley — Ditto - ditto	275 – –		
J. G. Guy — Ditto - ditto	265 – –		
A. Neal — Ditto - ditto	335 – –		
H. Heard — Land at Shepton Mallet	10 – –		
Yeovil Rural Sanitary Authority — Easement of pipes for water supply at Stoke-under-Hambden	50 – –		
To ENFRANCHISEMENTS:			
T. Finch — Copyhold Property at Kennington	210 – –		
The School Board for London — ditto - ditto	202 – –		
Ditto - ditto - ditto	621 – –		
N. M. Tayler — ditto - ditto	1,600 – –		
J. Budge — ditto - ditto	220 – –		
	9,110 11 4		
Less,—Credited in previous years for Sales not then completed	391 9 10		
		8,719 1 6	
To COMPENSATION received from the Bude Harbour and Canal Company, including final balance of 307*l.* 15*s.* 4*d.*, authorised under Section 7 of the Bude Harbour and Canal (Further Powers) Act, 1891, on account of land spoilt in the Manor of Boyton	556 5 –		
Less,—Credited in previous years, but not then completed	248 9 8		
		307 15 4	
To PURCHASE MONEY received in 1894 on account of Sales not completed		5,065 18 –	
To REPAYMENT OF ADVANCES:			
Received from Revenue in respect of Advances for Permanent Improvements under the Acts 26 & 27 Vict. c. 49, s. 8, and 31 & 32 Vict. c. 35, ss. 1 and 2		8,564 12 4	
	£.	25,956 17 3	211,755 14 6

Duchy of Cornwall, Buckingham Gate,
19 January 1895.

FOR THE YEAR ENDED ON THE 31ST DECEMBER 1894—*continued.*

DISBURSEMENTS.	CASH.	STOCK. Local Loans Stock.
	£. s. d.	£. s. d.
Brought forward - - -	11,309 – 3	
By BALANCES on the 31st December 1894 - - - - - - - - -	14,647 17 –	211,755 14 6
£.	25,956 17 3	211,755 14 6

Examined,
L. C. Probyn, Auditor.

DUCHY OF CORNWALL.

1894.

AN ACCOUNT

OF THE

RECEIPTS AND DISBURSEMENTS

OF THE

DUCHY OF CORNWALL,

In the Year ended on the 31st December 1894.

(*Presented pursuant to Act* 1 & 2 *Vict. c.* 101, *s.* 2.)

Ordered, by The House of Commons, *to be Printed,*
11 *February* 1895.

[*Price* 1*d.*]

32. *Under* 1 *oz.*

DUCHY OF LANCASTER.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the DUCHY of LANCASTER, in the Year ended 21st December 1894 :—Also, a separate ACCOUNT of the CAPITAL of the said Duchy, to same Date.

Treasury Chambers,
18 February 1895.

JOHN T. HIBBERT.

(*PRESENTED IN PURSUANCE OF THE ACT* 1 *&* 2 *VICT. c.* 101, *s.* 2.)

Ordered, by The House of Commons, *to be Printed,*
19 *February* 1895.

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57.

DUCHY OF LANCASTER REVENUE ACCOUNT.

AN ACCOUNT of the RECEIPTS and DISBURSEMENTS of the DUCHY of LANCASTER, for the

HEADS OF RECEIPTS.	£. s. d.	Charge for the Year 1894, including Arrears on 21 December 1893. £. s. d.	ARREARS on 21 December 1894. £. s. d.	RECEIPTS in the Year 1894. £. s. d.
To Balances in the hands of Receivers and others on 21st December 1893	1,033 9 5			
To invested in Exchequer Bills	4,600 7 –			
To Cash Balance on 21st December 1893	9,826 10 5			
	15,460 6 10			
Balance due to Capital	2,379 14 10			
		13,080 12 –	– –	13,080 12 –
To Rents and Profits of Courts accrued to Her Majesty, viz.:				
1. Arrears outstanding on 21st December 1893	5,373 16 –			
2. Rents and Profits accrued in 1894	50,795 4 6			
	56,169 – 6			
Less Allowances to Tenants (not in arrear)	543 3 8			
		55,625 16 10	4,600 19 –	51,024 17 10
To Royalties and Reservations of Dues, and Rents of Mines and Quarries:				
1. Arrears outstanding on 21st December 1893	1,520 – 2			
2. Charge for the year 1894	14,412 13 1			
		15,932 13 3	1,520 3 1	14,412 10 2
To Net Receipts on account of Wood Sales, after deducting Outgoings and Expenses		124 14 9	– –	124 14 9
To Dividends on Consols		826 18 2	– –	826 18 2
To Annuity received from the Consolidated Fund under Acts of 43 Geo. 3, and 2 & 3 Will. 4, for the purchase and surrender of the duties of Prisage and Butlerage within the County Palatine		803 – –	– –	803 – –
To produce of Escheats, Devolutions, and Forfeitures		2,140 8 10	– –	2,140 8 10
To proceeds of Sales of Wrecks		– Nil –	– –	– Nil.
To Interest on Purchase Moneys outstanding, and Moneys on Deposit, &c.		313 13 –	– –	313 13 –
	£.	88,847 16 10	6,121 2 1	82,726 14 9

DUCHY OF LANCASTER REVENUE ACCOUNT.

Year ended 21st December 1894, prepared pursuant to Act 1 & 2 Vict. c. 101, s. 2.

HEADS OF DISBURSEMENTS.					DISBURSEMENTS in the Year 1894.		
					£.	s.	d.
By Payments made for Her Majesty's use to the Keeper of Her Majesty's Privy Purse -					48,000	–	–
By Outlay for the benefit of the Estate, viz.:							
In Repairs and Improvements chargeable to Revenue (including certain Expenses of Farms in hand, and the Cost of maintaining two pumping engines) - - - - - - - - - -				2,422	1	10	
Transferred to Capital portions of increased and additional Rents accruing in respect of Improvements paid for out of Capital - - - - - -	£.	s.	d.				
	1,450	8	10				
Transferred to Capital portions of certain Mineral and other Rents - - - - - - - - - -	1,332	5	2				
				2,782	14	–	
Sinking Fund Purchase of 2¾ Per Cent. Consolidated Bank Annuities in respect of certain Properties purchased by the Duchy and of certain Special Improvements - - - - - - - - -				740	10	–	
							5,945 5 10
By Deductions under various Acts of Parliament, &c., viz.:	£.	s.	d.				
Property Tax allowed to Duchy Tenants, &c. - -	1,907	14	1				
Land Tax, 68*l.* 2*s.*; other Rates and Taxes, 312*l.* 4*s.* 11*d.*; and Rent-charges, 961*l.* 9*s.* 3*d.* - -	1,341	16	2				
				3,249	–	3	
Proportion of Rent in the Savoy due to the Office of Woods - -				811	10	–	
							4,060 10 3
By Disbursements under the following Heads, viz.:	£.	s.	d.				
Superannuation Allowances and Annuities - - -	1,063	7	–				
Donations and Charities, including Stipends and Eleemosynary Annuities - - - - - -	2,439	17	7				
				3,503	4	7	
Law Charges - - - - - - - - - - - -				419	5	3	
							3,922 9 10
By Salary of the Chancellor of the Duchy - - - - - -				–	–	–	2,000 – –
By Expenses of Management:							
Salaries and Allowances of the Principal Officers of the Duchy, and of their Establishment of Officers and Clerks - - - - - - - - - -	£.	s.	d.				
	5,948	6	–				
Less produce of the Fee Fund of the Duchy - -	2,905	6	1				
				3,042	19	11	
The like of Receivers and Agents employed in the Collection of the Revenue - - - - - - - - - - - -				259	7	3	
The like of Stewards and Bailiffs of Honors, Manors, Lordships, and Hundreds, and others not employed in the Collection of the Revenue				832	12	4	
Surveys, Plans, and Valuations - - - - - - - -				853	19	5	
Travelling Charges, Audit Expenses, Expenses of holding Courts, and Contingent Expenses of the Duchy Office - - - - -				1,096	6	3	
							6,084 16 2
By Balances in the hands of Receivers and others - - - - -				899	7	2	
By invested in Exchequer Bills - - - - - - - - -				4,600	7	–	
By Cash at Bankers on 21st December 1894 - - - - - -				5,667	11	9	
				11,167	5	11	
Balance due from Capital - - - - - - -				1,546	6	9	
							12,713 12 8
					£.		82,726 14 9

Examined,
F. A. Hawker,
Auditor of the Duchy of Lancaster.

CAPITAL ACCOUNT of the DUCHY of LANCASTER, for the Year ended 21st December 1894.

RECEIPTS.	£. s. d.	£. s. d.	CASH. £. s. d.	STOCK. £. s. d.
To Balances of Cash and Stock on 21st December 1893			2,379 14 10	54,819 9 5
To received for Grants in Fee			5,362 5 10	
To received for Enfranchisements of Copyholds			1,200 17 6	
To received for Grants of Rents			1 6 8	
To transferred from Revenue (*see* Revenue Account)		2,782 14 –		
Wherefrom deduct,—				
Expenses of Sales and Purchases of Estates	700 10 8			
Expenses of defending Her Majesty's Title to Estates	1,256 14 1			
Expenses of laying out and letting Land on Building Lease	Nil.			
		1,957 4 9		
			825 9 3	
To produce of Sale on 12th January 1894 of 33,000*l.* 2¾ per cent. Consolidated Bank Annuities standing in the name of the Duchy of Lancaster			32,546 4 –	
To Balance due to Revenue			1,546 6 9	
		£.	43,862 4 10	54,819 9 5

PAYMENTS.	£. s. d.	£.	CASH. £. s. d.	STOCK. £. s. d.
By Outlay on the Estates:				
Expenditure in Drainage			80 8 6	
Expenditure in other Improvements			7,761 16 4	
By Purchases of Land, &c.			36,020 – –	
By Stock sold as per Contra			– –	33,000 – –
By Balance of Stock			– –	21,819 9 5
		£.	43,862 4 10	54,819 9 5

Examined,

F. A. Hawker,
Auditor of the Duchy of Lancaster.

DUCHY OF LANCASTER.

ACCOUNT of the RECEIPTS and DISBURSEMENTS of the DUCHY of LANCASTER, in the Year ended 21st December 1894:—Also, a separate ACCOUNT of the CAPITAL of the said Duchy, to same Date.

(Presented in pursuance of the Act 1 & 2 Vict. c. 101, s. 2.)

Ordered, by The House of Commons, *to be Printed,*
19 *February* 1895.

[*Price* 1 *d.*]

57 *Under* 1 *oz.*

FINANCIAL STATEMENT (1895–96).

RETURN to an Order of the Honourable The House of Commons, dated 2 May 1895:—*for*,

COPY "of STATEMENT of REVENUE and EXPENDITURE as laid before The House by the CHANCELLOR OF THE EXCHEQUER when opening the BUDGET."

Treasury Chambers, 2 May 1895

JOHN T. HIBBERT.

(*Sir John Hibbert.*)

Ordered, by The House of Commons, *to be Printed*, 2 *May* 1895.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

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EYRE AND SPOTTISWOODE, EAST HARDING STREET, FLEET STREET, E.C.,
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JOHN MENZIES & Co., 12, HANOVER STREET, EDINBURGH, and
90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

STATEMENTS of the REVENUE and EXPENDITURE as laid before The House by the CHANCELLOR OF THE EXCHEQUER when opening the BUDGET.

No. I.

EXPENDITURE, 1894-95.

Exchequer Issues in 1893-94.		Budget Estimate for 1894-95.	Exchequer Issues in 1894-95.
	I. CONSOLIDATED FUND SERVICES.		
£.	National Debt Services:	£.	£.
25,000,000	(*a*) Inside the Fixed Charge - - - -	25,000,000	25,000,000
200,000	(*b*) Outside the Fixed Charge - - - -	—	—
1,429,000	Naval Defence Fund - - - - - -	—	—
1,681,000	Other Consolidated Fund Services - - -	1,653,000	1,642,000
28,310,000	TOTAL CONSOLIDATED FUND SERVICES - £.	26,653,000	26,642,000
	II. SUPPLY SERVICES.		
17,940,000	Army (including Ordnance Factories) - - -	18,006,000	17,900,000
14,048,000	Navy - - - - - - - - - -	17,296,000	17,545,000
18,226,000	Civil Services - - - - - - - -	18,688,000	18,915,000
2,671,000	Customs and Inland Revenue - - - -	2,677,000	2,646,000
6,721,000	Post Office - - - - - - - -	7,038,000	6,869,000
2,664,000	Telegraph Service - - - - - -	2,777,000	2,674,000
723,000	Packet Service - - - - - - -	749,000	727,000
10,108,000	*Total Postal Services - - - £.*	*10,564,000*	*10,270,000*
62,993,000	TOTAL SUPPLY SERVICES - - £.	67,231,000	67,276,000
91,303,000	**TOTAL EXPENDITURE - - £.**	93,884,000	93,918,000

No. II.

REVENUE, 1894–95.

Exchequer Receipts in 1893–94.		Budget Estimate for 1894–95.	Exchequer Receipts in 1894–95.
£.		£.	£.
19,707,000	Customs - - - - - - - - - -	20,010,000	20,115,000
	Inland Revenue:		
25,200,000	Excise - - - - - - - - -	26,240,000	26,050,000
12,860,000	Stamps - - - - - - - - -	14,080,000	14,440,000
1,035,000	Land Tax - - - - - - - -	1,030,000	1,015,000
1,425,000	House Duty - - - - - - - -	1,440,000	1,435,000
15,200,000	Property and Income Tax - - - -	15,530,000	15,600,000
55,720,000	*Total Inland Revenue - - - £.*	*58,320,000*	*58,540,000*
75,427,000	TOTAL EXCHEQUER RECEIPTS FROM TAXES - £.	78,330,000	78,655,000
10,470,000	Post Office - - - - - - - - -	10,570,000	10,760,000
2,540,000	Telegraph Service - - - - - - -	2,620,000	2,580,000
13,010,000	*Total Postal Services - - - £.*	*13,190,000*	*13,340,000*
420,000	Crown Lands - - - - - - - -	420,000	410,000
218,000	Interest on Suez Canal Shares, &c. - - -	396,000	413,000
2,058,000	Miscellaneous - - - - - - - - -	1,839,000	1,866,000
15,706,000	TOTAL EXCHEQUER RECEIPTS FROM NON-TAX REVENUE - - £.	15,845,000	16,029,000
91,133,000	**TOTAL REVENUE - - £.**	**94,175,000**	**94,684,000**

THE ACCOUNT FOR 1894–95 BALANCED.

	£.
The **Revenue** (Exchequer Receipts) amounted to - - - -	**94,684,000**
The **Expenditure** (Exchequer Issues) amounted to - - - -	**93,918,000**
Therefore, the **Revenue** exceeded the **Expenditure** by - - -	**£. 766,000**

NOTE.

It must be borne in mind that the National Account is an *Exchequer* Account, and the figures of Revenue given in this Paper refer to the sums received into the *Exchequer*. The Revenue is actually collected day by day in all parts of the country, and is remitted to head-quarters, *i.e.*, to the Chief Officers of Customs, Inland Revenue, &c., in London and Dublin, whence it is transferred day by day in round sums to the *Exchequer*. The exact heads and items of Revenue to which the Cash received belongs are not known until later, and hence the amounts paid into the Exchequer do not and cannot exactly tally with the accounts of *net receipts*, which give the produce of each tax.

No. III.

EXPENDITURE, 1895–96.

ESTIMATE on Basis of Existing Liability.

Exchequer Issues in 1894-95.		Budget Estimate for 1894–95.	Budget Estimate for 1895–96.
£.	I. Consolidated Fund Services.	£.	£.
25,000,000	National Debt Services: - - - - -	25,000,000	25,000,000
1,642,000	Other Consolidated Fund Services - - -	1,653,000	1,625,000
26,642,000	Total Consolidated Fund Services - £.	26,653,000	26,625,000
	II. Supply Services.		
17,900,000	Army (including Ordnance Factories) - -	18,006,000	17,984,000
17,545,000	Navy - - - - - - - - -	17,296,000	18,701,000
18,915,000	Civil Services - - - - - - -	18,688,000	19,298,000
2,646,000	Customs and Inland Revenue - - -	2,677,000	2,702,000
6,869,000	Post Office - - - - - - -	7,038,000	7,134,000
2,674,000	Telegraph Service - - - - - -	2,777,000	2,805,000
727,000	Packet Service - - - - - -	749,000	732,000
10,270,000	*Total Postal Services - - £.*	*10,564,000*	*10,671,000*
67,276,000	Total Supply Services - £.	67,231,000	69,356,000
93,918,000	**TOTAL EXPENDITURE - £.**	**93,884,000**	**95,981,000**

No. IV.

REVENUE, 1895–96.

ESTIMATE on Basis of Existing Taxation.

	Exchequer Receipts in 1894-95.	Estimate for 1895–96.
	£.	
Customs - - - - - - - - - - -	20,115,000	20,240,000
Inland Revenue:		
Excise - - - - - - - - - -	26,050,000	25,450,000
Stamps - - - - - - - - - -	14,440,000	15,800,000
Land Tax - - - - - - - - -	1,015,000	1,020,000
House Duty - - - - - - - - -	1,435,000	1,450,000
Property and Income Tax - - - - - -	15,600,000	15,530,000
Total Inland Revenue - - £.	*58,540,000*	*59,250,000*
Total Exchequer Receipts from Taxes - - -	78,655,000	79,490,000
Post Office - - - - - - - - - -	10,760,000	10,900,000
Telegraph Service - - - - - - - - -	2,580,000	2,620,000
Total Postal Services - £.	*13,340,000*	*13,520,000*
Crown Lands - - - - - - - - - -	410,000	415,000
Interest on Suez Canal Shares, &c. - - - - -	413,000	687,000
Miscellaneous - - - - - - - - - -	1,866,000	1,550,000
Total Exchequer Receipts from Non-Tax Revenue -	16,029,000	16,172,000
TOTAL REVENUE - - £.	**94,684,000**	**95,662,000**

ACCOUNT for 1895–96, Balanced on the Basis of the present Law.

	£.
ESTIMATED EXPENDITURE - - - - - - - - -	**95,981,000**
ESTIMATED REVENUE - - - - - - - - - -	**95,662,000**
ESTIMATED DEFICIT - - - £.	**319,000**

No. V.

FINAL BALANCE SHEET, 1895–96, as proposed by the CHANCELLOR OF THE EXCHEQUER.

ESTIMATED REVENUE.		1895–96.	ESTIMATED EXPENDITURE.	1895–9
		£		£.
Customs		20,240,000	I. CONSOLIDATED FUND SERVICES.	
Inland Revenue:	£.		National Debt Services	25,000,0
Excise, as in Table IV.	25,450,000		Other Consolidated Fund Services	1,625,0
Renewal of additional 6*d.* per barrel on Beer	500,000			
		25,950,000	TOTAL CONSOLIDATED FUND SERVICES £.	26,625,0
Stamps		15,800,000		
Land Tax		1,020,000	II. SUPPLY SERVICES.	
House Duty		1,450,000	Army (including Ordnance Factories)	17,984,0
Property and Income Tax		15,530,000	Navy	18,701,0
Total Inland Revenue £.		*59,750,000*	Civil Services	19,298,0
TOTAL EXCHEQUER RECEIPTS FROM TAXES £.		79,990,000	Customs and Inland Revenue	2,702,0
Post Office		10,900,000		
Telegraph Service		2,620,000	Post Office	7,134,0
Total Postal Services £.		*13,520,000*	Telegraph Service	2,805,0
Crown Lands		415,000	Packet Service	732,0
Interest on Suez Canal Shares, &c.		687,000	*Total Postal Services* £.	*10,671,0*
Miscellaneous		1,550,000	TOTAL SUPPLY SERVICES £.	69,356,0
TOTAL EXCHEQUER RECEIPTS FROM NON-TAX REVENUE £.		16,172,000	**TOTAL ESTIMATED EXPENDITURE £.**	95,981,0
			BALANCE FOR CONTINGENCIES £.	181,0
TOTAL ESTIMATED REVENUE £.		**96,162,000**	£.	96,162,0

Treasury Chambers,
2 May 1895.

JOHN T. HIBBERT.

FINANCIAL STATEMENT (1895-96).

COPY of STATEMENT of REVENUE and EXPENDITURE as laid before The House by the CHANCELLOR OF THE EXCHEQUER when opening the BUDGET.

(*Sir John Hibbert.*)

Ordered, by The House of Commons, *to be Printed*,
2 *May* 1895.

[*Price* 1 *d.*]

244. *Under* 1 *oz.*

GOVERNMENT DEPARTMENTS SECURITIES.

RETURN to an Order of the Honourable The House of Commons, dated 4 April 1895;—*for*,

RETURN "of the AMOUNTS of BRITISH GOVERNMENT SECURITIES held by the several GOVERNMENT DEPARTMENTS and other PUBLIC OFFICES on the 31st day of March 1895, specifying whether held in *England* or *Ireland* (in continuation of Parliamentary Paper, No. 65, of Session 1894):

£. 2¾ per Cent. Consols.	£. 2¾ per Cents. (1905).	£. 2½ per Cents.	Local Loans £. 3 per Cent. Stock.	Guaranteed Land Stock.	Book Debt, 55 & 56 Vict. c. 26.	Other Securities.	
						Exchequer Bills, Bonds, Treasury Bills, &c.	Annuities for Terms of Years.

Treasury Chambers,
4 April 1895.

JOHN T. HIBBERT.

(*Sir John Hibbert.*)

Ordered, by The House of Commons, *to be Printed*,
4 *April* 1895.

LONDON:
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90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

CLASSIFIED AMOUNTS of various GOVERNMENT SECURITIES held by the several

	STOCK INSCRIBED IN THE BOOKS OF THE BANK OF ENGLAND.				
	£. 2¾ per Cent. Consols.	£. 2¾ per Cents. (1905).	£. 2½ per Cents.	Local Loans £. 3 per Cent. Stock.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
1. ARMY:					
WAR OFFICE	34,582 10 7	-	-	-	1
CHELSEA HOSPITAL	22,233 18 4	—	—	—	2
Army Prize Fund (11 & 12 Vict. c. 55)	76,792 8 2	—	—	—	3
2. NAVY:					
ADMIRALTY—Greenwich Hospital, 28 & 29 Vict. c. 89, s. 32	-	-	-	200,000 - -	4
TRAVER'S ESTATE	15,886 11 5	—	—	—	5
3. CIVIL DEPARTMENTS:					
BANKRUPTCY COURT, IRELAND	-	-	-	-	6
BOARD OF AGRICULTURE (Universities and College Estates Acts, 1858 to 1880).	421,533 16 11	-	16,428 8 4	—	7
BOARD OF MANUFACTURES, &c., SCOTLAND	-	9,561 8 9	11,000 - -	—	8
BOARD OF TRADE:					
Dues, Merchant Shipping Acts	20,000 - -	—	—	—	9
Ramsgate Harbour, 24 & 25 Vict. c. 47	83,283 2 1	—	—	—	10
Wages and Effects of Deceased Seamen	-	-	-	-	11
Bankruptcy (Particular Estates, 46 & 47 Vict. c. 52, s. 74). [*See* also Treasury Bankruptcy Funds under s. 76 of the Act, page 4.]	9,292 18 5	-	-	-	12
Suspense Account	6,188 9 -	—	—	—	13
BRITISH MUSEUM:					
Bridgewater and other special Trust Funds	22,178 9 8	-	-	500 - -	14
Museum Invested Fund, 26 Geo. 2, c. 22, s. 48	30,000 - -	—	—	—	15
CHARITABLE FUNDS, OFFICIAL TRUSTEES OF	14,143,488 4 8	3,393 13 7	335,154 8 -	1,150 8 -	16
CHARITABLE DONATIONS AND BEQUESTS COMMISSIONERS, IRELAND.	-	-	-	-	17
COURT OF JUDICATURE, SUPREME, ENGLAND [*See* also page 4.]	*5,743,535 8 2	106,455 12 10	737,245 1 2	114,524 9 8	18
COURT OF JUDICATURE, SUPREME, IRELAND	-	-	-	-	19
EDUCATION COMMISSIONERS, IRELAND	-	-	-	-	20
EDUCATION (NATIONAL) COMMISSIONERS, IRELAND	-	-	-	-	21
HOUSE OF LORDS' FEE FUND	42,000 - -		—	—	22
LAND COMMISSION (IRELAND)	-	-	-	-	23
LOCAL GOVERNMENT BOARD, IRELAND	-	-	-	-	24
METROPOLITAN POLICE REWARD FUND, &c.			7,643 8 6	—	25
Carried forward £.	20,670,995 17 5	119,410 15 2	1,107,471 6 -	316,174 17 8	26

	£. s. d.
* In addition to this Stock, Consols to the amount of - - - were converted in 1888, under the Act 51 & 52 Vict. c. 15, into a Terminable Annuity of 2,605,706*l.*, reduced in 1893 to 2,598,300*l.*, which expires in 1904 (*see* p. 5).	34,625,777 15 11
It will be seen from p. 4 that the National Debt Commissioners had, on the 31st March 1895, replaced Consols to the amount of - - -	12,383,837 11 11
the amount, therefore, which then remained to be replaced being (*see* p. 6) - - - - - - - - - - - - - - £.	22,241,940 4 -

GOVERNMENT DEPARTMENTS and the other PUBLIC OFFICES on the 31st day of March 1895.

	Book Debt, 55 & 56 Vict. c. 26.	STOCK INSCRIBED IN THE BOOKS OF THE BANK OF IRELAND.					OTHER SECURITIES.	
		£. 2¾ per Cent. Consols.	£. 2¾ per Cents. (1905).	£. 2½ per Cents.	Local Loans £. 3 per Cent. Stock.	Guaranteed Land Stock.	Exchequer Bills, Bonds, Treasury Bills, &c.	Annuities for Terms of Years.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	- - -	6,293 6 5	—	—	—	—	—	—
2	—	—	—	—	—	—	—	—
3	—	—	—	—	—	—	—	—
4	—	—	—	—	—	—	—	—
5	—	—	—	—	—	—	—	—
6	- - -	1,325 12 1	—	—	—	—	—	—
7	—	—	—	—	—	—	—	—
8	—	—	—	—	—	—	—	—
9	—	—	—	—	—	—	—	—
10	—	—	—	—	—	—	—	—
11	- - -	- - -	- - -	- - -	- - -	- - -	20,000 - -	—
12	- - -	- - -	- - -	- - -	- - -	- - -	4,200 - -	—
13	—	—	—	—	—	—	—	—
14	—	—	—	—	—	—	—	—
15	—	—	—	—	—	—	—	—
16	- - -	- - -	- - -	- - -	- - -	- - -	200 - -	13 7 -
17	- - -	676,688 - 11	- - -	2,480 - -	—	—	—	—
18	- - -	- - -	- - -	- - -	- - -	- - -	57,100 - -	20 - - 27 6 -
19	- - -	4,133,494 1 11	- - -	1,722 16 10	- - -	36,669 2 6	—	—
20	- - -	40,013 3 10	—	—	—	—	—	—
21	- - -	- - -	12,333 14 3	—	—	—	—	—
22	—	—	—	—	—	—	—	—
23	- - -	218,040 15 11	- - -	- - -	- - -	505,246 19 7	—	—
24	- - -	10,248 11 10	—	—	—	—	—	—
25	—	—	—	—	—	—	—	—
26	- - -	5,086,103 12 11	12,333 14 3	4,202 16 10	- - -	541,916 2 1	81,500 - -	60 13 -

CLASSIFIED AMOUNTS of various Government Securities held by the several Government

	STOCK INSCRIBED IN THE BOOKS OF THE BANK OF ENGLAND.				
	£. 2¾ per Cent. Consols.	£. 2¾ per Cents. (1905).	£. 2½ per Cents.	Local Loans £. 3 per Cent. Stock.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Brought forward - - -	20,670,995 17 5	119,410 15 2	1,107,471 6 -	316,174 17 8	
3. CIVIL DEPARTMENTS—*continued.*					
NATIONAL DEBT COMMISSIONERS:					
Trustee Savings Banks - - - - - - - - -	15,525,193 7 9	- - -	52,840 3 2	6,370,498 4 2	1
Post Office Savings Banks - - - - - - -	47,344,189 5 -	- - -	9,079,170 15 8	10,977,690 5 1	2
Friendly Societies - - - - - - - - - -	1,102,665 3 11	—	—	—	3
Unclaimed Stock - - - - - - - - - -	850,793 3 9	- - -	18,568 14 2	- - -	4
Stock purchased with Unclaimed Dividends - - -	506,986 2 9	- - -	798,463 9 5	—	5
Military Savings Banks - - - - - - - -	317,049 18 5	—	—	—	6
Naval Savings Banks - - - - - - - - -	197,880 14 10	—	—	—	7
Court of Judicature, Supreme (Deposit and Exchange Account).	1,206,255 17 10	6,835 7 2	72,761 19 2	5,107 18 2	8
Court of Judicature, Supreme, Annuity created under 46 & 47 Vict. c. 54, s. 3, and 51 & 52 Vict. c. 15.	- - -	- - -	- - -	- - -	9
Court of Judicature, Supreme, Stock purchased with Annuity, under 46 & 47 Vict. c. 54, s. 3, and 51 & 52 Vict. c. 15. [*See* also page 2.]	12,383,837 11 11	—	—	—	10
The Fund for Payments on Death - - - - - -	206,128 15 5	—	—	—	11
The Fund for Deferred Life Annuities - - - - -	276,848 10 3	—	—	—	12
National School Teachers (Ireland) Pension Fund - -	80,943 19 10	- - -	- - -	- - -	13
Savings Bank Investment Account - - - - -	6,980,085 3 7	109,506 1 9	515,641 18 9	794,178 15 8	14
Land Tax (42 Geo. 3, c. 116, s. 98) - - - - - -	13,335 6 10	—	—	—	15
Paymaster General's Deposit Account - - - - - [*See* also below.]	309,074 1 10	- - -	142,257 2 2	- - -	16
Local Loans Fund - - - - - - - - -	550,000 - -	—	—	—	17
Benefit Branch of the Royal Irish Constabulary Force Fund.	182,918 11 9	- - -	- - -	154,000 - -	18
Coinage Fund - - - - - - - - - -	458,443 16 2	—	—	—	19
Purchase of Land (Ireland) Reserve (Investment) Fund -	170,102 11 -	—	—	—	20
Sinking Fund under Purchase of Land (Ireland) Act, 1891	2,250 12 4	- - -	- - -	- - -	21
NATIONAL GALLERY, BEQUESTS - - - - - - -	33,498 14 5	—	—	—	22
PAYMASTER GENERAL:					
Intestate Estates (Ireland) - - - - - - -	- - -	- - -	- - -	- - -	23
Royal Canal Guarantee Fund - - - - - - - [*See* also above.]	- - -	- - -	- - -	- - -	24
QUEEN AND LORD TREASURER'S REMEMBRANCER - -	- - -	- - -	800 - -	—	25
SCIENCE AND ART DEPARTMENT, MURCHISON PRIZE FUND	540 8 9	—	—	—	26
TREASURY:					
Bermuda, Sales of Crown Lands - - - - - - -	2,630 2 7	—	—	—	27
Crown's Nominee Securities Account, 39 & 40 Vict. c. 18 -	36,412 5 2	—	—	—	28
Bankruptcy Funds, 46 & 47 Vict. c. 52, s. 76 - - - - [*See* also page 2.]	636,795 7 9	- - -	54,216 1 10	—	29
Companies Winding-up Act, 53 & 54 Vict. c. 63, s. 16. - - [*See* also page 2.]	408,782 8 1	—	—	—	30
Special Service Fund - - - - - - - - -	8,805 3 9	—	—	—	31
Woods, Forests, and Land Revenues (10 Geo. 4, c. 50, s. 10):					
No. 1 Account - - - - - - - - -	2,029 6 6	—	—	—	32
No. 2 Account - - - - - - - - -	182,911 15 3	—	—	—	33
WOODS, FORESTS, AND LAND REVENUES:					
1 Will. 4, c. 59 - - - - - - - - - -	3,333 6 8	—	—	—	34
5 & 6 Vict. c. 65 - - - - - - - - -	1,333 6 8	—	—	—	35
45 & 46 Vict. c. 32, s. 9 - - - - - - - -	7,582 6 7	—	—	—	36
WORKS, OFFICE OF, ENGLAND:					
Royal Portland Dispensary Fund - - - - - -	1,030 15 6	—	—	—	37
WORKS, PUBLIC, IRELAND - - - - - - - -	- - -	- - -	- - -	- - -	38
Sea and Coast Fisheries Fund (47 & 48 Vict. c. 21) - -	- - -	- - -	- - -	- - -	39
Carried forward - - - £.	110,666,664 - 3	235,752 4 1	11,842,191 10 4	18,617,650 - 9	40

Departments and the other Public Offices on the 31st day of March 1895—*continued.*

	Book Debt, 55 & 56 Vict. c. 26.	STOCK INSCRIBED IN THE BOOKS OF THE BANK OF IRELAND.					OTHER SECURITIES.	
		£. 2¾ per Cent. Consols.	£. 2½ per Cents. (1905).	£. 2½ per Cents.	Local Loans £. 3 per Cent. Stock.	Guaranteed Land Stock.	Exchequer Bills, Bonds, Treasury Bills, &c.	Annuities for Terms of Years.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
	- - -	5,086,103 12 11	12,333 14 3	4,202 16 10	- - -	541,916 2 1	81,500 - -	60 13 -
1	2,800,000 - -	- - -	- - -	- - -	- - -	500,000 - -	910,000 - -	1,659,804 12 -
2	10,200,000 - -	- - -	- - -	- - -	- - -	- - -	6,167,400 - -	934,709 - -
3	—	—	—	—	—	—	—	—
4	- - -	34,427 15 9	- - -	- - -	- -	- - -	- - -	127 - -
5	—	—	—	—	—	—	—	—
6	—	—	—	—	—	—	—	—
7	—	—	—	—	—	—	—	—
8	—	—	—	—	—	—	—	—
9	- - -	- - -	- - -	- - -	- - -	- - -	- - -	2,598,300 - -
10	—	—	—	—	—	—	—	—
11	—	—	—	—	—	—	—	—
12	—	—	—	—	—	—	—	—
13	- - -	- - -	- - -	- - -	- - -	400,000 - -	—	—
14	—	—	—	—	—	—	—	—
15	—	—	—	—	—	—	—	—
16	- - -	- - -	- - -	- - -	- - -	- - -	50,500 - -	—
17	—	—	—	—	—	—	—	—
18	—	—	—	—	—	—	—	—
19	—	—	—	—	—	—	—	—
20	—	—	—	—	—	—	—	—
21	- - -	- - -	- - -	- - -	- - -	5,144 2 3	—	—
22	—	—	—	—	—	—	—	—
23	- - -	5,261 8 -	—	—	—	—	—	—
24	- - -	5,538 9 -	—	—	—	—	—	—
25	—	—	—	—	—	—	—	—
26	—	—	—	—	—	—	—	—
27	—	—	—	—	—	—	—	—
28	—	—	—	—	—	—	—	—
29	—	—	—	—	—	—	—	—
30	—	—	—	—	—	—	—	—
31	—	—	—	—	—	—	—	—
32	—	—	—	—	—	—	—	—
33	—	—	—	—	—	—	—	—
34	—	—	—	—	—	—	—	—
35	—	—	—	—	—	—	—	—
36	—	—	—	—	—	—	—	—
37	—	—	—	—	—	—	—	—
38	- - -	34,214 12 6	—	—	—	—	—	—
39	- - -	17,000 - -	—	—	—	—	—	—
40	13,000,000 - -	5,182,545 18 2	12,333 14 3	4,202 16 10	- - -	1,447,060 4 4	7,209,400 - -	5,193,001 5 -

CLASSIFIED AMOUNTS of various Government Securities held by the several Government

	STOCKS INSCRIBED IN THE BOOKS OF THE BANK OF ENGLAND.				
	£. 2½ per Cent. Consols.	£. 2¾ per Cents. (1905).	£. 2½ per Cents.	Local Loans £. 3 per Cent. Stock.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Brought forward	110,666,664 – 3	235,752 4 1	11,842,191 10 4	18,617,650 – 9	
4. REVENUE DEPARTMENTS:					
CUSTOMS, COMMISSIONERS OF	599 2 4	– – –	– – –	– – –	1
POST OFFICE:					
Captains and Masters' Widows' Fund	– – –	– – –	8,800 – –	—	2
Registered Letter Irregularities Fund	– – –	– – –	10,644 5 3	—	3
5. OTHER PUBLIC OFFICES:					
CHURCH ESTATES COMMISSIONERS	27,223 17 –	—	—	—	4
CIVIL BILL COURT (IRELAND)	– – –	– – –	– – –	– – –	5
CROWN AGENTS FOR THE COLONIES	347,029 7 6	– – –	50,799 4 10	4,857 3 4	6
DUCHY OF CORNWALL	– – –	– – –	– – –	211,755 14 6	7
DUCHY OF LANCASTER	21,819 9 5	– – –	– – –	– – –	8
ECCLESIASTICAL COMMISSIONERS	1,354,398 6 3	– – –	27,246 2 –	2,650,954 7 9	9
EDUCATION (INTERMEDIATE) COMMISSIONERS (IRELAND)	– – –	– – –	– – –	– – –	10
PATRIOTIC FUND	13,571 17 1	—	—	—	11
QUEEN ANNE'S BOUNTY	362,931 1 4	—	—	—	12
REGISTRAR OF PETTY SESSIONS CLERKS, IRELAND	– – –	– – –	– – –	– – –	13
ROYAL UNIVERSITY, IRELAND	– – –	– – –	– – –	– – –	14
THAMES CONSERVANCY	39,440 10 5	—	—	—	15
TOTAL £.	112,833,677 11 7	235,752 4 1	11,939,681 2 5	21,485,217 11 4	16

SUMMARY.

	£. 2½ per Cent. Consols.	£. 2¾ per Cents. (1905).	
	£. s. d.	£. s. d.	
STOCK INSCRIBED IN THE BOOKS OF THE BANK OF ENGLAND	112,833,677 11 7	235,752 4 1	17
STOCK INSCRIBED IN THE BOOKS OF THE BANK OF IRELAND	5,394,518 7 3	12,333 14 3	18
TOTAL £.	118,228,195 18 10	248,085 18 4	19

TOTAL STOCK, as above:

IN ENGLAND		20
IN IRELAND		21

OTHER SECURITIES:

Exchequer Bills, Bonds Treasury Bills, &c.		22
Book Debt (55 & 56 Vict. c. 26)		23

ESTIMATED CAPITAL VALUE of the Annuities for Terms of Years, as under:

	£. s. d.	Annuity. £. s. d.	Value. £. s. d.	
CHARITABLE FUNDS, p. 3		13 7 –	57 – –	
SUPREME COURT OF JUDICATURE, p. 3	20 – – 27 6 –	47 6 –	450 – –	
TRUSTEE SAVINGS BANKS, p. 5		1,659,804 12 –	12,555,151 – –	
POST OFFICE SAVINGS BANKS, p. 5		934,709 – –	6,784,889 – –	
UNCLAIMED STOCK, p. 5		127 – –	1,440 – –	
SUPREME COURT OF JUDICATURE, p. 5		2,598,300 – –	22,241,940 – –	
TOTAL £.		5,193,001 5 –	41,583,927 – –	24

Departments and the other Public Offices on the 31st day of March 1895—*continued.*

	Book Debt, 55 & 56 Vict. c. 26.	STOCK INSCRIBED IN THE BOOKS OF THE BANK OF IRELAND.					OTHER SECURITIES.	
		£. 2¾ per Cent. Consols.	£. 2¾ per Cents. (1905).	£. 2½ per Cents.	Local Loans £. 3 per Cent. Stock.	Guaranteed Land Stock.	Exchequer Bills, Bonds, Treasury Bills, &c.	Annuities for Terms of Years.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
	13,000,000 – –	5,182,545 18 2	12,333 14 3	4,202 16 10	– – –	1,447,060 4 4	7,209,400 – –	5,193,001 5 –
1	– – –	2,307 13 10	—	—	—	—	—	—
2	—	—	—	—	—	—	—	—
3	—	—	—	—	—	—	—	—
4	—	—	—	—	—	—	—	—
5	– – –	2,971 8 4	—	—	—	—	—	—
6	—	—	—	—	—	—	—	—
7	—	—	—	—	—	—	—	—
8	– – –	– – –	– – –	– – –	– – –	– – –	4,400 – –	—
9	—	—	—	—	—	—	—	—
10	– – –	113,267 2 3	—	—	—	—	—	—
11	—	—	—	—	—	—	—	—
12	—	—	—	—	—	—	—	—
13	– – –	79,084 17 –	—	—	—	—	—	—
14	– – –	14,341 7 8	—	—	—	—	—	—
15	—	—	—	—	—	—	—	—
16	13,000,000 – –	5,394,518 7 3	12,333 14 3	4,202 16 10	– – –	1,447,060 4 4	7,213,800 – –	5,193,001 5 –

– – – – – – – – SUMMARY.

	£. 2½ per Cents.	Local Loans £. 3 per Cent. Stock.	Guaranteed Land Stock.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
17	11,939,681 2 5	21,485,217 11 4	– – –	146,494,328 9 5
18	4,202 16 10	– – –	1,447,060 4 4	6,858,115 2 8
19	11,943,883 19 3	21,485,217 11 4	1,447,060 4 4	153,352,443 12 1

		£. s. d.
20	– – – –	146,494,328 9 5
21	– – – –	6,858,115 2 8
		153,352,443 12 1
22	– – – –	7,213,800 – –
23	– – – –	13,000,000 – –
		173,566,243 12 1
24	– – – –	41,583,927 – –
	£.	215,150,170 12 1

Treasury Chambers, 4 April 1895

GOVERNMENT DEPARTMENTS SECURITIES.

RETURN of the Amounts of BRITISH GOVERNMENT SECURITIES held by the several GOVERNMENT DEPARTMENTS and other PUBLIC OFFICES on 31 March 1895, specifying whether held in *England* or *Ireland* (in continuation of Parliamentary Paper, No. 65, of Session 1894).

(*Sir John Hibbert.*)

Ordered, by The House of Commons, *to be Printed*,
4 *April* 1895.

[*Price* 1 *d.*]

203. *Under* 1 *oz.*

RETURN

To an Order of the Honourable The House of Commons, dated the 5th February 1895;—

for,

A Copy of Statement of the Alterations which have been carried out in accordance with the Recommendations of a Select Committee of this House.

(*Mr. Herbert Gladstone.*)

Ordered, by The House of Commons, *to be Printed,*
5 *February* 1895.

LONDON:
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EYRE AND SPOTTISWOODE, East Harding Street, Fleet Street, E.C., and
32, Abingdon Street, Westminster, S.W.; or
JOHN MENZIES & Co., 12, Hanover Street, Edinburgh, and
90, West Nile Street, Glasgow; or
HODGES, FIGGIS, & Co., Limited, 104, Grafton Street, Dublin.

1895.

Statement of the Alterations which have been carried out in accordance with the Recommendations of the Select Committee of last Session on House of Commons (Accommodation). (See House of Commons Paper No. 268 of 1894.)

I.—KITCHENS.

The kitchen accommodation has been entirely remodelled (*a*) by building into the Commons Inner Court; (*b*) by absorbing the rooms formerly occupied by the Assistant Engineer; and (*c*) by utilizing and redistributing the space hitherto occupied by the kitchen department. The details of these arrangements are shown on the accompanying Plan No. 1.

II.—DINING ROOMS.

The former southern Members' dining room has been converted into a service room with four lifts working in direct communication with the kitchen; the grill from the large dining room has been removed into this room. The Members' large dining room has been restored by setting back the screen to the new wine room, which has been provided in the position shown on the plan, and by the removal of the grill. The main floor smoking room has been converted into an additional dining room. (*See* Plan No. 2.)

The room hitherto used as a ladies' dining room has been converted into a dressing room for Members, and equivalent dining accommodation for visitors has been provided by the conversion of one of the Ministers' rooms adjoining the Terrace, and of the Terrace reading room, into visitors' dining rooms. Another of the Ministers' rooms on the Terrace will be occupied as a room for the manager of the refreshment department in lieu of that formerly occupied by him, but now to be used as a Ministers' room. (*See* Plans 1 and 3.)

III.—SMOKING ROOMS.

The E. or Grand Committee room has been appropriated as a Members' smoking room; and the Terrace minor smoking room has been divided into two rooms. (*See* Plans No. 1 and 2.)

IV.—DRESSING AND BATH ROOMS.

The former ladies'-dining-room has been converted into a dressing room for Members, and seven cubicles have been fitted up for dressing in; the adjoining chamber has been converted into a hairdressers' room. On the opposite side of the passage four bath rooms have been constructed. (*See* Plan No. 3.)

V.—STANDING COMMITTEE ON LAW.

Arrangements have been made for the Committee to be accommodated in the large room at the north-west corner of Westminster Hall. The room will also be available when not required by Standing Committees for Members' private secretaries.

VI.—CONFERENCE ROOMS.

Accommodation having been provided outside the House for the Railway Commissioners, half of the space previously occupied by them will be at the service of Members for deputations or conferences, in addition to one of the former conference rooms. The second of the present conference rooms is to be used for typewriting. The Octagon Room is to be also available for conference purposes by arrangement with the Assistant Serjeant-at-Arms.

VII.—PRESS GALLERY, &c.

The following changes have been made in the accommodation assigned to the gentlemen of the press and their staff of messengers :—

(*a.*) A new entrance to the Reporters' Gallery has been constructed at each end of the gallery, in lieu of the present central entrance.

(*b.*) The kitchen has been enlarged by the addition of the tea room.

(*c.*) The upper corridor has been reserved for the staff, and a new w.c. added.

(*d.*) The two small smoking rooms have been united.

(*e.*) The "Times" staff has been transferred to the room hitherto occupied by the Chaplain.

(*f.*) The Assistant Serjeant-at-Arms' room has been converted into a new tea room, with a door opening on to the main corridor.

(*g.*) The Star Chamber room has been converted into a messengers' room, and means have been provided for transmission of messages between the room and the gallery.

(*h.*) The room hitherto occupied by the "Times" staff has been converted into a lavatory.

VIII.—OTHER ARRANGEMENTS.

The four rooms surrendered by the train-bearer have been allotted as follows: one to the Librarian in lieu of that at the foot of the Ladies' Gallery staircase, given up for a ladies' waiting room; one to the Chaplain in lieu of that surrendered to the Press; and two have been appropriated as Ministers' rooms in lieu of those given up in connexion with the revised dining accommodation for visitors.

Three rooms have been given up by the Railway Commissioners, half of which space, as before stated, has been set aside for conference rooms, and the remainder has been assigned to the Examiners of Private Bills.

The Assistant Serjeant-at-Arms moves into the Examiners' room. The Assistant Engineer has been moved into the Terrace rooms surrendered by the House of Lords.

A room for boy messengers, and additional accommodation for the police, have been provided.

The Post Office has been enlarged, by adding space from under the staircase leading to the gallery of the House, and additional windows have been opened to the lobby for the convenience of Members.

Better accommodation has been provided for the maid servants, occupying the old committee rooms, by dividing one of the rooms, and by the provision of a bath-room.

A barrier rail has been placed at the back of the bench in front of the strangers' seats, to facilitate the arrangements made for allowing strangers sitting under the gallery to remain during divisions.

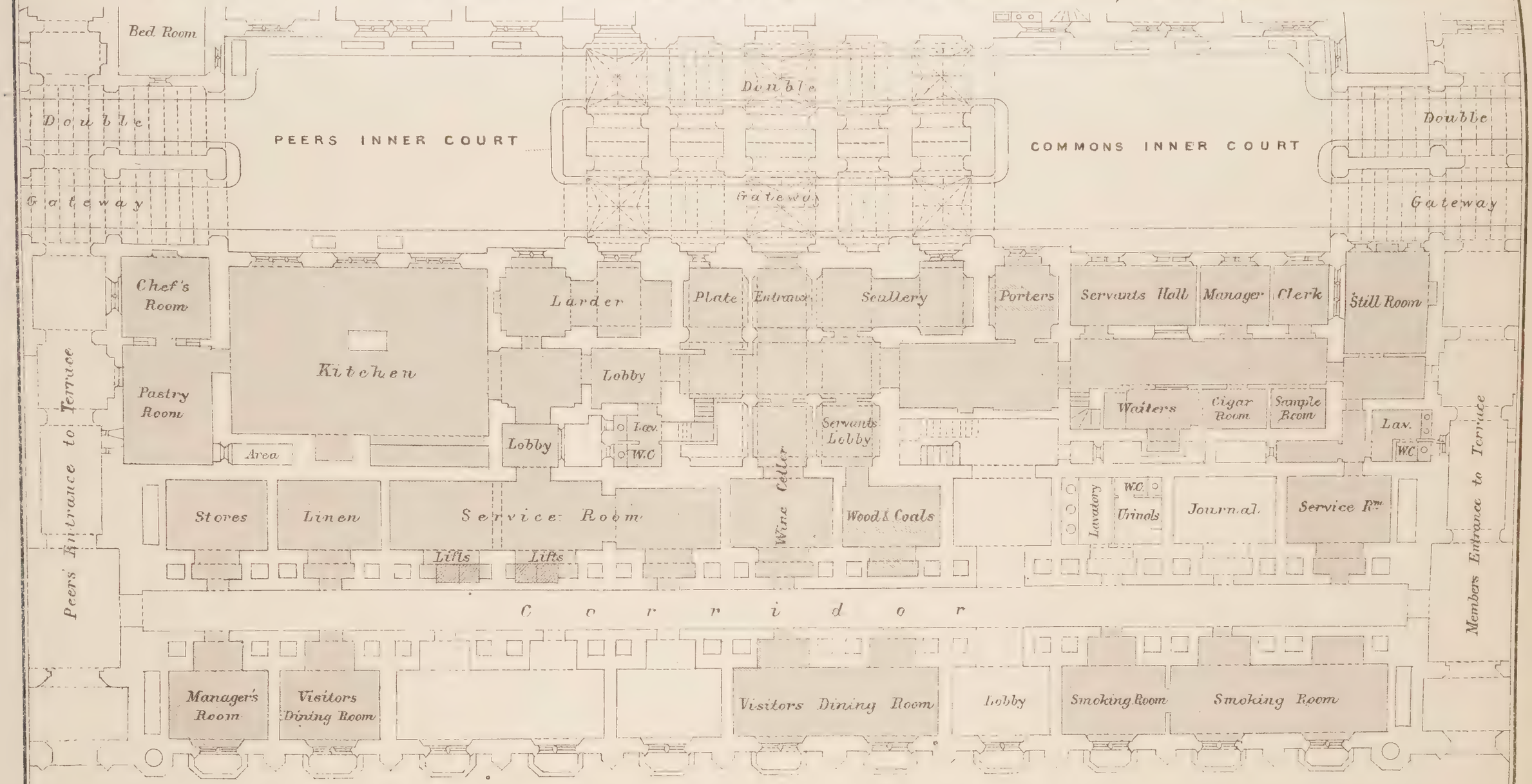
The electric lighting in some of the principal rooms and library has been better distributed, with a view to diminishing the glare.

A glass and iron shelter has been erected at the external entrance to the Ladies' Gallery.

Electrical communication has been established, as an experiment, between the House and the new Smoking Room (late E. Committee Room).

PLAN Nº 1.

HOUSE OF COMMONS (ACCOMMODATION.)



PLAN OF GROUND FLOOR.

The Terrace

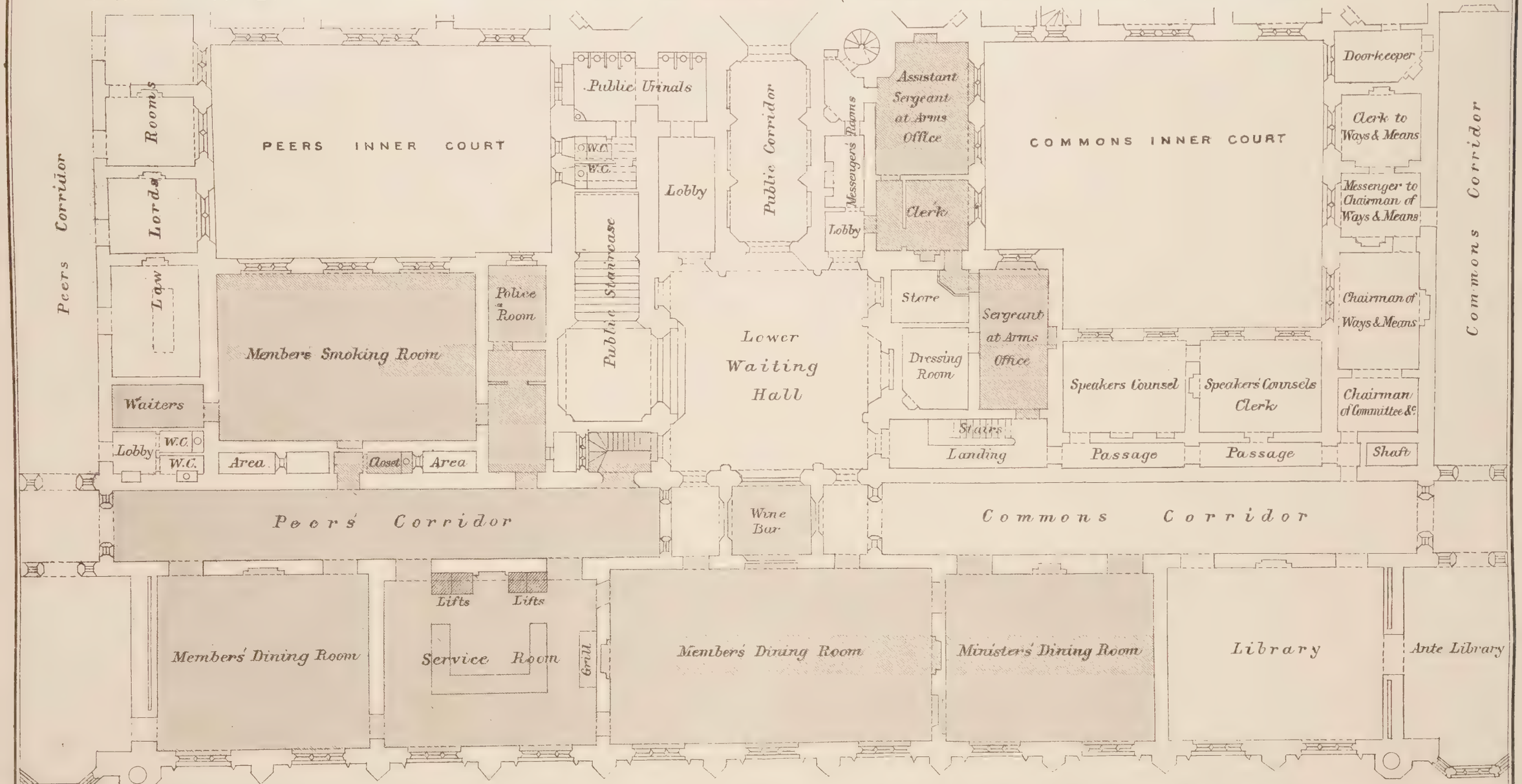
NOTE: The hatched portions of the plan indicate the rooms where alterations or re-appropriations have been effected.

Scale of 10 5 0 10 20 30 40 50 60 70 80 90 100 150 Feet

Wyman & Sons, Lt. Lith. 63. Carter Lane. 6842-1-95

PLAN Nº 2.

HOUSE OF COMMONS (ACCOMMODATION.) DINING ROOMS.



PLAN OF FIRST FLOOR.

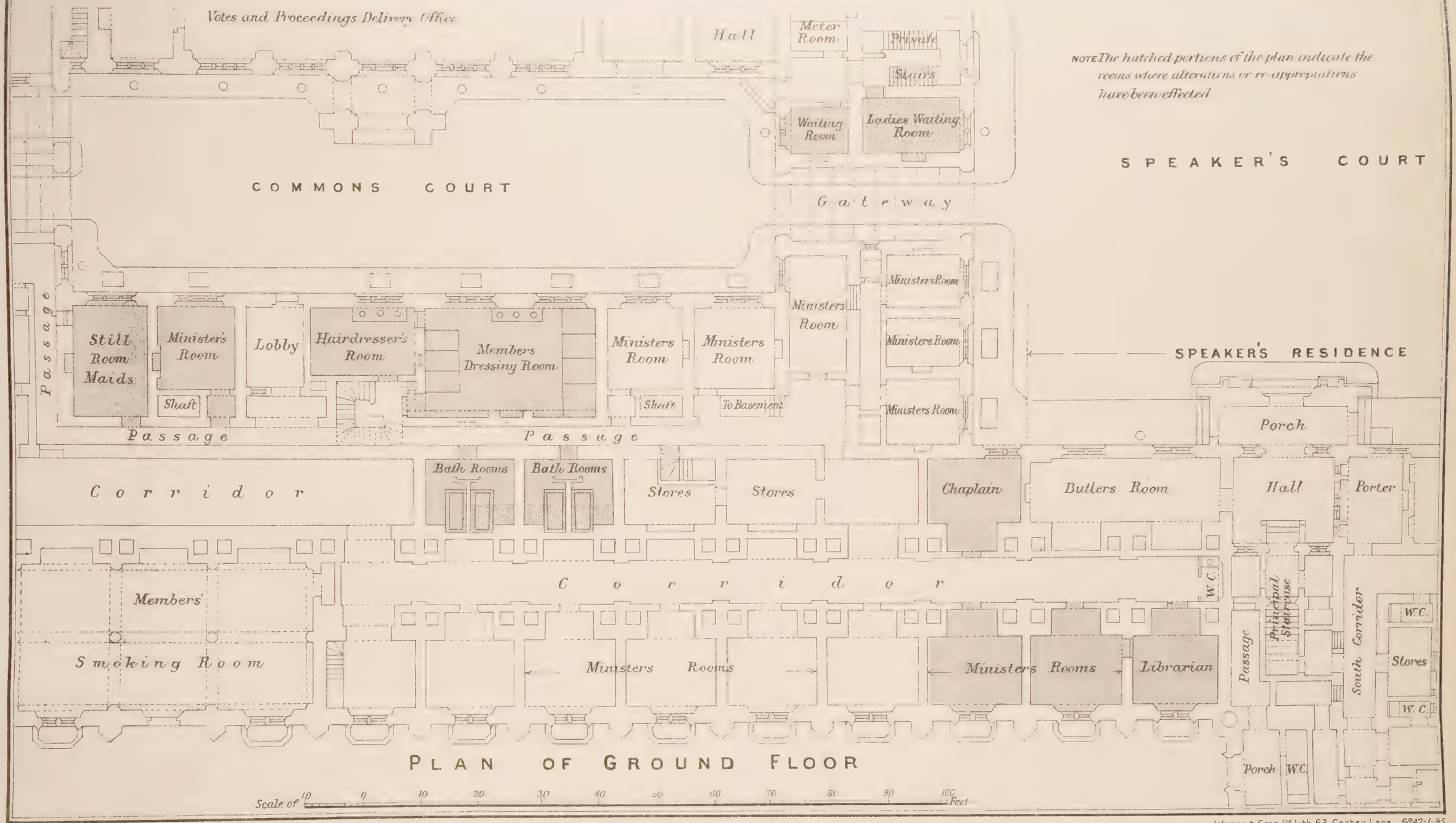
NOTE. The hatched portions of the plan indicate the rooms where alterations or re-appropriations have been effected.

Scale of 10 5 0 10 20 30 40 50 60 70 80 90 100 150 Feet

Wyman & Sons, Ltd. Lith. 63, Carter Lane. 3842. 1. 95.

PLAN Nº 3.

HOUSE OF COMMONS (ACCOMMODATION) DRESSING AND BATH ROOMS



Wyman & Sons, Ltd. Lith. 63, Carter Lane. 6842-1-95.

HOUSE OF COMMONS ACCOMMODATION, 1894.

RETURN

To an Order of the Honourable The House of Commons, dated the 5th February 1895;—

for,

A Copy of Statement of the Alterations which have been carried out in accordance with the Recommendations of a Select Committee of this House.

(*Mr. Herbert Gladstone.*)

Ordered, by The House of Commons, *to be Printed,* 5 *February* 1895.

[*Under* 2 *oz.* *Price* 6*d.*]

GREEK LOAN.

AN ACCOUNT of Moneys paid out of the CONSOLIDATED FUND, under the Acts 2 & 3 Will. 4, c. 121, and 6 & 7 Will. 4, c. 94, for Interest and Sinking Fund on that part of the GREEK LOAN which is guaranteed by this country under the authority of the said Acts, and of the Amount repaid by the Greek Government on account of the same, up to 31st December 1894.

	£. s. d.		£. s. d.
Advanced by British Government in 1843 to 1871 - - - - - - - -	1,351,071 8 –	(1.) Received from Greek Government to 31st March 1885, and credited in repayment of advances - - -	209,111 13 1
		(2.) Amount relinquished in favour of the King of the Hellenes under Act 27 & 28 Vict. c. 40, viz., 1864 to 1884 (both inclusive, at 4,000 *l.* per annum) - - - - - -	84,000 – –
			293,111 13 1
		Amount outstanding on 31st March 1885	1,057,959 14 11
£.	1,351,071 8 –	£.	1,351,071 8 –

Note.—Sums received from the Greek Government from 1st April 1885, inclusive, are taken as contributions towards interest, which is charged at the rate of 3 per cent. per annum, on the amount of Debt outstanding on 31st March 1885.

	£. s. d.		£. s. d.
Outstanding on 31st March 1885 (as above)	1,057,959 14 11	(1.) Received from Greek Government, 1st April 1885 to 31st December 1894 (200,000 francs per annum, up to 31st December 1893) - - -	71,219 10 11
Interest thereon at 3 per cent. to 31st March 1894, viz., nine years at 31,738 *l.* 15 *s.* 10 *d.*	285,649 2 6	(2.) Amount relinquished in favour of the King of the Hellenes, for years from 1885 to 1894 (both inclusive) -	40,000 – –
			111,219 10 11
		Amount due from Greek Government -	1,232,389 6 6
£.	1,343,608 17 5	£.	1,343,608 17 5

Treasury Chambers,
1 February 1895.

JOHN T. HIBBERT.

GREEK LOAN.

ACCOUNT of Moneys paid out of the CONSOLIDATED FUND, under the Acts 2 & 3 Will. 4, c. 121, and 6 & 7 Will. 4, c. 94, for Interest and Sinking Fund on that part of the GREEK LOAN guaranteed by this country under the authority of the said Acts, and of the Amount repaid by the Greek Government on account of the same, up to 31 December 1894.

(*Presented pursuant to Acts of* 2 & 3 *Will.* 4, *c.* 121, *and* 6 & 7 *Will.* 4, *c.* 94.)

Ordered, by The House of Commons, *to be Printed,*
7 *February* 1895.

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JOHN MENZIES & Co., 12, Hanover-street, Edinburgh, and
90, West Nile-street, Glasgow; or
HODGES, FIGGIS, & Co., LIMITED, 104, Grafton-street, Dublin.

[*Price* ½*d.*]

15.

IMPERIAL DEFENCE ACT, 1888.

ACCOUNT of all Moneys issued from the CONSOLIDATED FUND, of Sums Borrowed, and of Transactions in relation to Sums so Borrowed, up to the 31st March 1895, in pursuance of "THE IMPERIAL DEFENCE ACT, 1888."

Treasury Chambers,
21 June 1895.

JOHN T. HIBBERT.

(*Presented under Act 51 & 52 Vict. c. 32, s. 10.*)

IMPERIAL DEFENCE ACT, 1888.

ACCOUNT prepared under the Provisions of Section 10 (1) of the Imperial Defence Act (51 & 52 Vict. c. 32).

Period ended 31st March 1895.

Issued from the Consolidated Fund.

YEAR.	Under Part I. (Admiralty.)	Under Part II. (War Office.)
1888–89:	£.	£.
25 March -	—	390,000
30 March -	270,000	—
1889–90:		
31 July - -	60,000	—
24 August -	25,000	—
21 September -	25,000	—
12 October -	25,000	—
23 November -	25,000	—
31 December -	170,000	220,000
28 March -	7,000	280,000
1890–91:		
31 May - -	10,000	—
27 June - -	10,000	—
25 July - -	15,000	110,000
28 August -	6,000	—
24 September -	10,000	—
31 October -	9,000	—
1 December -	—	250,000
23 December -	21,000	—
24 January -	—	160,000
26 January -	33,000	—
28 February -	129,000	160,000
14 March -	—	100,000
1891–92:		
9 November -	—	175,000
16 November -	—	125,000
31 December -	—	200,000
1892–93:		
16 September -	—	75,000
30 December -	—	96,000
18 March -	—	114,000
1893–94:		
20 October -	—	22,000
12 February -	—	15,000
1894–95:		
28 June - -	—	50,000
	850,000	2,542,000
TOTAL - - -	£. 3,392,000.	

Amounts Borrowed.

Part I.—Admiralty.

YEAR.	Borrowed by Terminable Annuities.	Repaid out of Navy Votes.*	Outstanding.
	£. s. d.	£. s.	£. s. d.
1890–91 -	797,779 14 –†	–	797,779 14 –
1891–92 -	—	56,358 6	741,421 8 –
1892–93 -	—	72,144 7	669,277 1 –
1893–94 -	—	75,264 9	594,012 12 –
1894–95 -	—	77,522 9	516,490 3 –

Part II.—War Office.

YEAR.	Borrowed by Treasury Bills.	Repaid.	Outstanding.
	£. s. d.	£.	£. s. d.
1890–91 -	1,730,000 – –	–	1,730,000 – –
1891–92 -	440,000 – –	–	2,170,000 – –
1892–93 -	285,000 – –	–	2,455,000 – –
1893–94 -	145,000 – –	–	2,600,000 – –
1894–95 -	—	150,000‡	2,450,000 – –

* The Colonies contribute to the repayment, under Article VII. of the Australasian Agreement.

† The remainder of the sum issued to the Admiralty, amounting to 52,220*l.* 6*s.*, was taken out of Exchequer Balances in 1888–89, and replaced by the Admiralty out of Navy Votes in 1890–91.

‡ Paid off out of New Sinking Fund, 1894–95.

IMPERIAL DEFENCE ACT, 1888.

ACCOUNT of all Moneys issued from the CONSOLIDATED FUND, of Sums Borrowed, and of Transactions in relation to Sums so Borrowed, up to the 31st March 1895, in pursuance of "THE IMPERIAL DEFENCE ACT, 1888."

(*Presented under Act* 51 *&* 52 *Vict. c.* 32, *s.* 10.)

Ordered, by The House of Commons, *to be Printed*,
21 *June* 1895.

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90, West Nile-street, Glasgow; or
HODGES, FIGGIS, & Co., LIMITED, 104, Grafton-street, Dublin.

[*Price* ½ *d.*]

315.

IMPERIAL DEFENCE ACT, 1888.
(NAVAL SECTION).
AUSTRALASIAN AGREEMENT.

ACCOUNT,
1893–94.

ACCOUNT prepared under the Provisions of Part I. of the IMPERIAL DEFENCE ACT (51 & 52 Vict. c. 32), showing the MONEY raised and issued out of the CONSOLIDATED FUND, the SECURITIES created in respect thereof, and the amount expended for the purposes of the said ACT, to the 31st March 1894; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(PRESENTED PURSUANT TO ACT 51 & 52 VICT. c. 32, s. 9.)

Ordered, by The House of Commons, *to be Printed,*
11 *February* 1895.

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34.

Imperial Defence Act, 1888.—Australasian Agreement.

I.—Account showing the amount of Money raised and issued out of the Consolidated Fund under the Provisions of Part I. of the Imperial Defence Act (51 & 52 Vict. c. 32); the Securities created in respect thereof, and the amount expended for the purposes of the said Act, to the 31st March 1894.

Moneys Raised by the Creation of Terminable Annuities.		Annuities Created (expiring in 1900) in respect of Money Raised.		Money issued out of the Consolidated Fund.	
Year.	Amount.	Date of Commencement.	Amount.	Year.	Amount.
	£. s.		£. s.		£.
1888–89 -	Nil.	—	Nil.	1888–89	270,000
1889–90 -	Nil.	—	Nil.	1889–90	337,000
1890–91 -	797,779 14	1 Apr. 1891	69,822 –	1890–91	243,000
		1 Apr. 1892	25,520 16		
1891–92 -	Nil.	—	Nil.	1891–92	Nil.
1892–93 -	Nil.	—	Nil.	1892–93	Nil.
1893–94 -	Nil.	—	—	1893–94	Nil.
Total £.	797,779 14*	—	95,342 16	—	

* *Note.*—The difference between the amount issued from the Consolidated Fund - - - - - £. 850,000 – –
and the Money Raised - - - - - 797,779 14 –
viz. - - - £. 52,220 6 –
has been repaid to the Exchequer out of Naval Votes.

Total - - - £. 850,000

Expenditure.		
	£. s. d.	£. s. d.
By amount expended, viz., to 31st March 1893, as per last Account:		
On Building and completing for Sea - -	718,666 13 9	
On Armaments - -	135,310 19 9	
		853,977 13 6
Deduct,—		
To amount credited in the Year ended 31st March 1894:		
On Building and completing for Sea - -	**474 16 8*	
On Armaments - -	—	
		474 16 8
Total Expenditure to 31st March 1894, as per following Statement:		853,502 16 10
	£. s. d.	
On Building and completing for Sea - -	718,191 17 1	
On Armaments - -	135,310 19 9	
Total - - - £.		853,502 16 10

Admiralty, 26 November 1894.

G. FitzGerald,
Accounting Officer.

* *Note.*—This credit represents the value of certain gun mounting gear charged to the Imperial Defence Fund in a previous year, but transferred to Naval Votes during this year, as the stores were available for ordinary Naval Service.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
John Bromley.

C. L. Ryan,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

II.—Abstract Statement showing the estimated Total Cost of Building, &c. Vessels under Part I. of the Imperial Defence Act, 1888, and the actual Expenditure in respect of the same, to 31st March 1894.

Heads of Expenditure.	Estimate for each Head.	Total Estimate.	Actual Expenditure. To 31 March 1893.	In the Year ended 31 March 1894.	Separate Totals to 31 March 1894.	Totals to 31 March 1894.
	£.	£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. "Katoomba" (late "Pandora"), Cruiser:						
Building and completing for Sea -	118,416	146,116	118,689 1 11	49 3 5	118,738 5 4	146,787 5 3
Armaments - - - - - -	†27,700		28,048 19 11	—	28,048 19 11	
2. "Tauranga" (late "Phœnix"), Cruiser:						
Building and completing for Sea -	129,965	157,665	130,790 9 7	49 3 5	130,839 13 –	158,871 12 11
Armaments - - - - - -	†27,700		28,031 19 11	—	28,031 19 11	
3. "Ringarooma" (late "Psyche"), Cruiser:						
Building and completing for Sea -	129,939	157,639	130,725 19 8	49 3 6	130,775 3 2	158,811 3 1
Armaments - - - - - -	†27,700		28,035 19 11	—	28,035 19 11	
4. "Mildura" (late "Pelorus"), Cruiser:						
Building and completing for Sea -	117,750	140,350	117,387 10 8	49 3 5	117,436 14 1	141,503 14 1
Armaments - - - - - -	†22,600		24,067 – –	—	24,067 – –	
5. "Wallaroo" (late "Persian"), Cruiser:						
Building and completing for Sea -	117,682	131,682	117,412 8 5	49 3 5	117,461 11 10	129,799 11 10
Armaments - - - - - -	†14,000		12,338 – –	—	12,338 – –	
6. "Boomerang" (late "Whiting"), Torpedo Gun Boat:						
Building and completing for Sea -	50,689	60,689	51,456 13 2	12 5 11	51,468 19 1	61,320 19 1
Armaments - - - - - -	†10,000		9,852 – –	—	9,852 – –	
7. "Karrakatta" (late "Wizard"), Torpedo Gun Boat:						
Building and completing for Sea -	50,559	55,859	51,459 4 8	12 5 11	51,471 10 7	56,408 10 7
Armaments - - - - - -	†5,300		4,937 – –	—	4,937 – –	
Building and completing for Sea (unappropriated) - - - - - - - -	—	—	745 5 8	*Cr. 745 5 8*	—	—
Total - - - £.		850,000	853,977 13 6	*Cr. 474 16 8*	853,502 16 10	853,502 16 10
Building and completing for Sea - - -		715,000	718,666 13 9	*Cr. 474 16 8*	718,191 17 1	853,502 16 10
Armaments - - - - - - - -		135,000	135,310 19 9	—	135,310 19 9	
£.		850,000	853,977 13 6	*Cr. 474 16 8*	853,502 16 10	853,502 16 10

† *Note.*—The varying amounts shown against ships of the same class for the Estimates for Armaments are due to a portion of the ships of the Australasian Squadron being in Reserve, and receiving a reduced "Outfit" under Treasury approval.

Note.—It is proposed that the Balance outstanding on this Account shall be adjusted in the Navy Accounts for the year 1894–95, when the ammunition, over-issued to H.M.S. "Mildura" under a misapprehension, was withdrawn and returned into store at the Sydney Naval Ordnance Depôt. *See* Treasury Letter, dated 1 May 1894, No. 7028, and Treasury Minute, dated 18 October 1894 on the Second Report of the Committee of Public Accounts relating to Army and Navy Accounts for 1892–93.

Admiralty, 26 November 1894.

G. FitzGerald,
Accounting Officer.

REPORT of the COMPTROLLER and AUDITOR GENERAL on the ACCOUNT showing the Amount of Money raised and issued out of the Consolidated Fund, under the Provisions of Part I. of the IMPERIAL DEFENCE ACT (51 & 52 Vict. c. 32), the SECURITIES created in respect thereof, and the Amount expended for the purposes of the said Act, to the 31st March 1894.

Modification of charges in the Account, 1893–94.

1. THE Account of Expenditure for the year 1893–94 differs only from that for the year 1892–93, in respect of the sum of 745*l.* 5*s.* 8*d.*, which in 1892–93 was shown as an "unappropriated" charge for building and completing for sea the Imperial Defence Ships, and is now disposed of to the extent of 270*l.* 9*s.* by appropriation to the ships concerned, and to the extent of the balance 474*l.* 16*s.* 8*d.* by a withdrawal of charge from Imperial Defence, and an equivalent transfer to charge of Navy Normal Votes upon the surrender of certain stores for ordinary service.

Reduced excess, to be adjusted in 1894–95.

2. These transactions reduce the extra statutory expenditure, referred to in my Report of last year, to 3,502*l.* 16*s.* 10*d.*, and it will be seen by the Treasury Letter of 18th December 1894 appended, that the Account is to stand open for another year, in order that the excess in question may be wiped out by the return into store of the 4·7 ammunition supplied to the "Mildura."

Manner of adjustment for reconsideration of Public Accounts Committee.

3. The propriety of adjusting the extra statutory expenditure in this manner was fully dealt with in my Report last year, and discussed before the Public Accounts Committee, who inclined to the opinion that Parliament should be asked to vote the excess.

The Treasury, however, in their Minute of 18th October 1894, on the Second Report of the Committee, 1894, paragraphs 100, 101, express the hope that when the matter comes before the Committee on the Accounts for 1893–94, they will be able to agree with their Lordships in thinking that "as all the circumstances have been fully "explained to Parliament, the excess charge may be adjusted by returning the excess "issue of ammunition into store and charging the value to Vote 9." This point, then, still remains for final decision by the Committee.

Omission to re-charge in 1893–94 an admitted over credit of 1892–93.

4. I am not at present able to accept the reduced excess of 3,502*l.* 16*s.* 10*d.* as finally correct, seeing that a sum of 105*l.* 5*s.* 1*d.*, to which I called the attention of the Admiralty in 1892–93 as being over credited, and which was admitted to be an error, has not been adjusted in 1893–94; but a correction will be made by the Admiralty in the Accounts for 1894–95.

C. L. Ryan,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Exchequer and Audit Department,
31 January 1895.

LETTER referred to in the foregoing REPORT.

(18122—94.)

Sir, Treasury Chambers, 18 December 1894.

I HAVE laid before the Lords Commissioners of Her Majesty's Treasury your letter of the 8th instant, forwarding an Account of the money expended in the year 1893–94, under Part I. of the Imperial Defence Act, 1888.

My Lords observe that the excess of 3,977*l.* 13*s.* 6*d.*, shown in the Account for 1892–93 as having been expended over the statutory provision of 850,000*l.*, has, by various re-adjustments, which have been made as the result of further investigation into the items making up the sum of 745*l.* 5*s.* 8*d.*, shown as "unappropriated" in that Account, been reduced by 474*l.* 16*s.* 8*d.* to 3,502*l.* 16*s.* 10*d.*

This excess will, My Lords understand, be more than wiped out by the return into store of the 4·7 ammunition supplied to the "Mildura;" but this adjustment cannot be shown in the present Account as the ammunition was not returned till after the close of the financial year 1893–94.

The Account must, therefore, stand open for another year.

The Account is returned herewith with some slight MS. emendations on pp. 3 and 4, which, if the Board of Admiralty see fit to adopt them, and to add the suggested explanatory note, will make the credit item of 474*l.* 16*s.* 8*d.* more readily intelligible.

Subject to these observations, My Lords approve of the Account for 1893–94 as now submitted to them.

I have, &c.
(signed) *Francis Mowatt.*

The Secretary to the Admiralty.

IMPERIAL DEFENCE ACT, 1888.
(NAVAL SECTION).
AUSTRALASIAN AGREEMENT.

ACCOUNT,
1893–94.

ACCOUNT prepared under the Provisions of Part I. of the IMPERIAL DEFENCE ACT (51 & 52 Vict. c. 32), showing the MONEY raised and issued out of the CONSOLIDATED FUND, the SECURITIES created in respect thereof, and the amount expended for the purposes of the said ACT, to 31 March 1894; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(*Presented pursuant to Act* 51 *&* 52 *Vict. c.* 32, *s.* 9.)

Ordered, by The House of Commons, *to be Printed*,
11 *February* 1895.

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34. *Under* 1 *oz.*

IMPERIAL DEFENCE ACT, 1888
(MILITARY SECTION),
PORTS AND COALING STATIONS.

ACCOUNT,
1893–94.

ACCOUNT prepared under the Provisions of Part II. of the IMPERIAL DEFENCE ACT, 1888 (51 & 52 Vict. c. 32), showing the MONEY Raised and Issued out of the CONSOLIDATED FUND, the SECURITIES created in respect thereof, and the Amount Expended for the Purposes of the said ACT, to the 31st March 1894; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(*PRESENTED PURSUANT TO ACT* 51 & 52 *VICT. c.* 32, *s.* 9.)

Ordered, by The House of Commons, *to be Printed*,
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90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

Imperial Defence Act, 1888.—Ports and Coaling Stations.

I.—Account showing the Amount of Money Raised and Issued out of the Consolidated Fund, under the Provisions of Part II. of the Imperial Defence Act (51 & 52 Vict. c. 32), the Securities created in respect thereof, and the Amount Expended for the Purposes of the said Act, to the 31st March 1894.

Moneys Raised by Issue of Treasury Bills.		Money Issued out of the Consolidated Fund.	
Year.	Amount.	Year.	Amount.
	£.		£.
1888–89 -	Nil	1888–89 -	390,000
1889–90 -	Nil	1889–90 -	500,000
1890–91 -	1,730,000	1890–91 -	780,000
1891–92 -	440,000	1891–92 -	500,000
1892–93 -	285,000	1892–93 -	285,000
1893–94 -	145,000	1893–94 -	37,000
Totals £.	2,600,000	£.	2,492,000
To further Amount which may be issued under authority of this Act - - -			108,000
		£.	2,600,000

Expenditure.		
	£.	s. d.
By Amount expended, viz.:		
To 31st March 1893, as per last Account -	2,367,436	4 6
Deduct,—Amount disallowed on the previous Account - - - - - -	*3,344	13 4
	2,364,091	11 2
In the Year ended 31st March 1894 - -	99,484	19 8
Total Expenditure to 31st March 1894, as per following Statement - £.	2,463,576	10 10
Balance unexpended of the Total Amount of 2,600,000 *l.* authorised for the purposes of the said Act - - - - - -	136,423	9 2
£.	2,600,000	- -

War Office,
31 December 1894.

Ralph H. Knox,
Accountant General of the Army.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
Wm. Owen.

C. L. Ryan,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

II.—Abstract Statement showing the Estimated Total Cost of Works and Armaments under Part II. of the Imperial Defence Act, 1888, detailed according to the Heads specified in the Second Schedule of the Act, and the Actual Expenditure in respect of the same, to the 31st March 1894.

	Total Estimate.	Actual Expenditure		
		To 31st March 1893.	In the Year ended 31st March 1894.	Total to 31st March 1894.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Military Ports:				
Home - - - - - - - - - -	738,000 - -	721,538 8 5	28,345 2 3	749,883 10 8
Colonial - - - - - - - - -	441,000 - -	303,827 10 10	3,846 2 1	307,673 12 11
2. Coaling Stations - - - - - - - -	360,000 - -	*285,794 3 10	4,546 6 2	290,340 10 -
3. Barracks at Coaling Stations - - - -	350,000 - -	286,751 12 7	25,475 12 10	312,227 5 5
4. Mercantile Forts - - - - - - - -	193,000 - -	74,482 15 5	19,537 4 11	94,020 - 4
5. Heavy Guns not yet allotted to particular Forts - - - - - - - - -	200,000 - -	455,712 19 11	†*549 3 6*	455,163 16 5
6. Storehouses and Magazines at Home - - -	100,000 - -	82,762 10 8	7,432 10 9	90,195 1 5
7. Incidental Expenses for the purposes of the Act	218,000 - -	153,221 9 6	10,851 4 2	164,072 13 8
£.	2,600,000 - -	2,364,091 11 2	99,484 19 8	2,463,576 10 10

† *Credit.*

* £. 289,138 17 2 shown in prior Account,
less 3,344 13 4 withdrawn in accordance with the decision of the Public Accounts Committee, *vide* para. 4 of their Second Report on the Army Appropriation Account for 1892–93.
£. 285,794 3 10

REPORT of the COMPTROLLER and AUDITOR GENERAL on the ACCOUNT, showing the Amount of Money Raised and Issued out of the Consolidated Fund, under the Provisions of Part II. of the IMPERIAL DEFENCE ACT (51 & 52 Vict. c. 32), the Securities created in respect thereof, and the Amount expended for the purposes of the said Act, to the 31st March 1894.

Issues from Consolidated Fund.

Issue of Treasury Bills.

1. The sum of 145,000*l.* was raised in 1893–94 by the issue of Treasury Bills, increasing the total amount so raised to 2,600,000*l.*, the sum authorised by the Imperial Defence Act. During the year, 37,000*l.* was issued out of the Consolidated Fund, and the further sum which remains to be issued under the authority of the Act amounts to 108,000*l.*

Issue from Consolidated Fund.

Expenditure.

Expenditure.

2. The expenditure up to the 31st March 1893 amounted to 2,367,436*l.* 4*s.* 6*d.*, but by the deduction of the sum of 3,344*l.* 13*s.* 4*d.*, withdrawn in accordance with the decision of the Public Accounts Committee (Second Report, 1894, paragraph 4), the net expenditure to that date was reduced to 2,364,091*l.* 11*s.* 2*d.* Adding to this sum the amount of the expenditure in 1893–94, viz., 99,484*l.* 19*s.* 8*d.*, the total expenditure is, as shown by the Account, 2,463,576*l.* 10*s.* 10*d.*, which leaves a balance of 136,423*l.* 9*s.* 2*d.* unexpended of the total amount of 2,600,000*l.* authorised for the purposes of the Act.

Balance unspent.

Royalties on Carriage Mountings.

Incidence of charge of Royalties.

3. On reference to paragraph 21 of the Report on the Army Appropriation Account for 1893–94, it will be seen that a question has arisen as to the correctness of the charge to Vote 9 of part of a payment of Royalties to Messrs. Armstrong & Co., which was made in respect of Carriage Mountings, the cost of which had been borne by the Imperial Defence Loan.

Separation of charge for Carriage Mountings from Royalties.

It appeared to be improper to account for this expenditure in such a manner as to involve a division of the charge for the Mountings between Army Vote 9 and the Loan, especially as in the case of Royalties paid on certain of these Mountings included in the Production Vouchers of the Ordnance Factories of previous years, both the cost of the manufacture and of the Royalties had been charged to the latter Account.

The correspondence on the subject is appended to the Report on the Army Appropriation Account (pages 149, 150), from which it appears that the Lords Commissioners of Her Majesty's Treasury concur with me in the opinion that the Royalties in question should have been charged in the same way as the Mountings themselves were, to the Imperial Defence Loan.

Treasury opinion.

Amount wrongly charged to Vote 9.

The amount involved, as far as can be at present ascertained, is 2,657*l.* 6*s.* 9*d.*, and if the view expressed in the Report above referred to be accepted, it will be necessary to transfer this sum from Army Vote 9, to the Imperial Defence Loan, the total expenditure upon which, to the 31st March 1894, will thus be increased to 2,466,233*l.* 17*s.* 7*d.*

Excess on Head 1.

Excess on Head 1.

The expenditure upon Head 1, Military Ports, Home, is in excess to the amount of 11,883*l.* 10*s.* 8*d.* of the sum appropriated to this Head in the Second Schedule of the Act. This excess is required to be sanctioned in the manner provided by Section 5 (2) of the Act.

Date of Closing the Account.

Proximate closing of Account.

4. In the Treasury Minute of 18th October 1894, on the Second Report of the Public Accounts Committee of 1894, it is stated that the date for closing this Account, as now fixed, is the 31st March 1895. Under this arrangement, the present Account will be the last but one of the service, and the expenditure will have extended over seven years instead of the three which were contemplated by the Second Schedule of the Act.

C. L. Ryan,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Exchequer and Audit Department,
31 January 1895.

IMPERIAL DEFENCE ACT, 1888
(MILITARY SECTION),
PORTS AND COALING STATIONS.

ACCOUNT,
1893–94.

ACCOUNT prepared under the Provisions of Part II. of the IMPERIAL DEFENCE ACT, 1888 (51 & 52 Vict. c. 32), showing the MONEY Raised and Issued out of the CONSOLIDATED FUND, the SECURITIES created in respect thereof, and the Amount Expended for the Purposes of the said ACT, to 31 March 1894; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

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INCOME TAX ASSESSMENTS.

RETURN to an Order of the Honourable The House of Commons, dated 27 May 1895;—*for*,

RETURN "of the Number of Assessments to the INCOME TAX for the Year ending on the 5th day of April 1894 (in the same Classes and up to the same Amounts as stated in, and in continuation of, Parliamentary Paper, No. 165, of Session 1894)."

Treasury Chambers,
24 June 1895.

JOHN T. HIBBERT.

(*Mr. Bartley.*)

Ordered, by The House of Commons, *to be Printed*,
25 *June* 1895.

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322.

RETURN of the Number of Assessments to the INCOME TAX for the Year ended 5th April 1894, continuation of, Parliamentary

GREAT BRITAIN.

Year ended 5th April 1894.

CLASSES.	SCHEDULE D.—Trades and Professions only.			SCHEDULE E.		
	Amount of Income charged with Tax.	Number of Persons in each Class. *	Amount of Tax charged in each Class.	Amount of Income charged with Tax.	Number of Persons in each Class.	Amount of Tax charged in each Class.
	£.	*No.*	£.	£.	*No.*	£.
Under 150*l.* per annum	1,504,835	55,070	43,890			
£. 150 and under 200*l.* per annum	7,352,532	166,463	214,448			
	8,857,367	221,533	258,338	16,319,607	209,160	475,960
200 „ 300 „	13,365,895	112,189	389,830			
300 „ 400 „	11,395,601	47,955	332,370			
400 „ 500 „	7,916,655	19,622	230,900			
500 „ 600 „	6,151,044	12,347	179,408			
600 „ 700 „	4,671,553	7,803	136,254			
700 „ 800 „	3,510,711	4,958	102,395			
800 „ 900 „	3,415,458	4,278	99,615			
900 „ 1,000 „	1,922,548	2,137	56,073			
	52,349,465	211,289	1,526,845			
1,000 „ 2,000 „	16,571,149	13,016	483,322	21,138,326	31,244	616,492
2,000 „ 3,000 „	8,688,504	3,811	253,415			
3,000 „ 4,000 „	6,214,552	1,908	181,255			
4,000 „ 5,000 „	4,617,264	1,080	134,669			
5,000 „ 10,000 „	12,988,218	1,977	378,820			
10,000 „ 50,000 „	18,122,348	1,038	528,561			
	67,202,035	22,830	1,960,042			
50,000 and upwards per annum	5,632,577	66	164,281			
TOTAL	134,041,444	455,718	3,909,506	37,457,933	240,404	1,092,452

* NOTE.—Each firm or private company counts as one person only.

RETURN showing the Net Amount of PROPERTY and INCOME TAX

GREAT BRITAIN.

RATE OF TAX.

On Incomes of 150*l.* a year and upwards - - 7*d.* in the £.*

Subject to abatement of 120*l.* on Incomes under 400*l.*

	SCHEDULES.					TOTAL.
	A.	B.	C.	D.	E.	
	£.	£.	£.	£.	£.	£.
Assessment by the Commissioners for General Purposes	4,562,505	242,768	- -	5,784,405	582,721	11,172,399
Assessment by the Commissioners for Special Purposes	- -	- -	- -	1,983,351	30,742	2,014,093
On Dividends on Public Annuities, on Interest on Exchequer Bonds, and on Dividends payable out of the Revenue of any foreign State	- -	- -	1,105,607	- -	- -	1,105,607
On Offices and Pensions assessed by the Commissioners of Public Departments	- -	- -	- -	- -	398,563	398,563
ENGLAND AND WALES	4,562,505	242,768	1,105,607	7,767,756	1,012,026	14,690,662
SCOTLAND	513,961	28,370	- -	857,755	80,426	1,480,512
TOTAL, GREAT BRITAIN†	5,076,466	271,138	1,105,607	8,625,511	1,092,452	16,171,174

* Lower rates are charged under Schedule B.

Inland Revenue Office,
18 June 1895.

under SCHEDULES D. and E., in the same Classes and up to the same Amounts as stated in, and in Paper, No. 165, of Session 1894.

CLASSES.	IRELAND. Year ended 5th April 1894.					
	SCHEDULE D.—Trades and Professions only.			SCHEDULE E.		
	Amount of Income charged with Tax.	Number of Persons in each Class. *	Amount of Tax charged in each Class.	Amount of Income charged with Tax.	Number of Persons in each Class.	Amount of Tax charged in each Class.
	£.	*No.*	£.	£.	*No.*	£.
Under 150*l.* per annum	103,813	3,332	3,040			
£. 150 and under 200*l.* per annum	355,301	8,352	10,361			
	459,114	11,684	13,401	775,823	8,684	22,625
200 „ 300 „	553,519	4,773	16,142			
300 „ 400 „	452,661	1,908	13,201			
400 „ 500 „	317,591	786	9,261			
500 „ 600 „	235,304	470	6,862			
600 „ 700 „	192,700	324	5,619			
700 „ 800 „	115,313	164	3,365			
800 „ 900 „	134,964	169	3,936			
900 „ 1,000 „	78,319	87	2,283			
	2,080,371	8,681	60,669			
1,000 „ 2,000 „	522,041	413	15,224	1,079,817	1,415	31,491
2,000 „ 3,000 „	286,238	129	8,346			
3,000 „ 4,000 „	172,656	54	5,035			
4,000 „ 5,000 „	81,007	20	2,362			
5,000 „ 10,000 „	293,561	46	8,561			
10,000 „ 50,000 „	317,162	20	9,259			
	1,672,665	682	48,787			
50,000 and upwards per annum	144,039	2	4,200			
TOTAL	4,356,189	21,049	127,057	1,855,640	10,099	54,116

* NOTE.—Each firm or private company counts as one person only.

for the Year ended 5th April 1894, classed under the several Schedules.

	IRELAND. RATE OF TAX. On Incomes of 150*l.* a year and upwards - - 7*d.* in the £.* Subject to abatement of 120*l.* on Incomes under 400*l.*					
	SCHEDULES.					TOTAL.
	A.	B.	C.	D.	E.	
	£.	£.	£.	£.	£.	£.
Assessment by the Commissioners for Special Purposes †	371,307	26,662	20,287	277,343	54,116	749,715

† These amounts represent the "Charge to Duty" under each schedule of the tax, which is subsequently reduced by schedule of discharge and default, and by cash repayments.

Charles Turner,
Accountant General.

INCOME TAX ASSESSMENTS

RETURN of the Number of Assessments to the INCOME TAX for the Year ending 5th April 1894 (in the same Classes and up to the same Amounts as stated in, and in continuation of, Parliamentary Paper, No. 165, of Session 1894).

(*Mr. Bartley.*)

Ordered, by The House of Commons, *to be Printed*,
25 *June* 1895.

[*Price* ½*d.*]

ISLE OF MAN.

ACCOUNT of REVENUE and EXPENDITURE in respect of the DUTIES of the CUSTOMS of the *Isle of Man*, and ACCOUNTS of the ACCUMULATED FUND, and of PASSENGER TAX and HARBOUR DUES, for the Year ended 31st March 1895; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

Treasury Chambers,
5 July 1895.

R. W. HANBURY.

REPORT of the COMPTROLLER and AUDITOR GENERAL.

Exchequer and Audit Department,
Somerset House, London, W.C.,
4 July 1895.

My Lords,

I HAVE the honour to transmit to your Lordships, to be laid before the House of Commons, in pursuance of the Act 29 & 30 Vict. c. 23, s. 11, a copy of the Account of the Receipt and Disposal of Income, in respect of the Customs Duties and Insular Receipts of the Isle of Man, for the year ended 31st March 1895, as rendered by the Accountant and Controller General of Her Majesty's Customs.

To this Account is appended a copy of the Passenger Tax and Harbour Dues Account for the same period.

I have also the honour to transmit, for the purpose of being laid before Parliament, a copy of the Abstract Cash Accounts of the Isle of Man Passenger Tax and Harbour Dues, and of the Accumulated Fund, for the year 1894-95, which have been rendered to this Department by the Treasurer of the Isle of Man.

I have further to state that the Accounts of the Isle of Man were in the course of last year submitted to a local test examination, and that the results of this examination have, on the whole, proved satisfactory.

I would point out however, with reference to the final paragraph of my Report of last year, that at the date of the local test (July 1894), Inventories of Plant had not then been opened at some of the Harbour Works, and also that certain articles which had been supplied to the Peel Outer Works were found to have been omitted from the Plant Inventory in respect of these works.

I have, &c.
(signed) *C. L. Ryan.*

The Lords Commissioners of
Her Majesty's Treasury.

HER MAJESTY'S COMMISSIONERS OF CUSTOMS in Account with the CIVIL

I.

GENERAL ACCOUNT.

RECEIPT OF INCOME.	£. s. d.	TOTAL. £. s. d.
Balance in hand at 31st March 1894		13,144 7 9
Customs Duties (other than Tea and Tobacco) and Extra Receipts collected in the Isle of Man, Year ended 31st March 1895	38,685 1 3	
Less,—Debentures and Certificates, &c.	5 4 2	
		38,679 17 1
Insular Receipts (1894–95)		4,332 – 2
Tea and Tobacco Duties as authorised by T. L., 23 June 8,219—1894		26,351 – –
Duties, other than Tea and Tobacco, payment of which had been made in the United Kingdom prior to the Importation of the Goods into the Isle of Man, per T. L., 9728—1891		383 – –
	£.	82,890 5 –

I certify that this Account has been examined

Examined,
R. Lennox Woods.

II.

PASSENGER TAX AND HARBOUR DUES

RECEIPT OF INCOME.	TOTAL. £. s. d.
Balance in hand at 31st March 1894	164 1 11
Passenger Tax, Year to 31st March 1895	2,680 3 3
Harbour Dues, Year to 31st March 1895	2,200 13 5
£.	5,044 18 7

GOVERNMENT of the ISLE OF MAN, Year ended 31st March 1895.

I.

GENERAL ACCOUNT.

DISPOSAL OF INCOME.	£. s. d.	TOTAL. £. s. d.
Charges of Collection, including 150*l.* for Accounting and Warehousing Charges, &c., per T. L., 9796—1893, Year to 31st March 1895	2,176 1 6	
Non-effective Charges	500 – –	
Charge for Audit, per T. L., 13,844—1892	250 – –	
Civil List (Isle of Man), Charges	36,519 10 5	
War Office Expenses	414 19 11	
Interest, &c., on Loans	15,672 2 6	
Payment to Miscellaneous Exchequer (Act 29 Vict. c. 23, s. 7)	10,000 – –	
Surplus Income, 1893–94, paid to Isle of Man Accumulated Fund	3,144 7 9	
Payment in anticipation of Balance on Current Account, per T. L., 9796—1893	4,000 – –	
		72,677 2 1
Balance at 31st March 1895		10,213 2 11
	£.	82,890 5 –

Note.—The Balance of 10,213*l.* 2*s.* 11*d.* will be disposed of thus:—

	£. s. d.
Payment due to Imperial Exchequer	10,000 – –
Unappropriated Balance due to Isle of Man	213 2 11
	£. 10,213 2 11

Accountant and Controller General's Department,
Her Majesty's Customs, London,
29 April 1895.

H. J. Gardner,
Accountant and Controller General.

under my directions, and is correct.

C. L. Ryan,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

II.

ACCOUNT, Year ended 31st March 1895.

DISPOSAL OF INCOME.	TOTAL. £. s. d.
Payments to Passenger Tax and Harbour Dues Account at the Bank of England, Year ended 31st March 1895	4,890 6 6
Balance in hand at 31st March 1895	154 12 1
£.	5,044 18 7

H. J. Gardner,
Accountant and Controller General.

Dr.

CASH ACCOUNT of the Isle of Man Accumulated Fund, for the Year from 1st of April 1894 to 31st of March 1895.

Cr.

Date.	RECEIPTS.	Schedule.	Amount. £. s. d.
1 April 1894	To Cash Balance from last Year :		
	At Bank of England		3,317 8 1
31 March 1895	„ Interest on Loans advanced to Local Authorities	A.	1,868 15 11
31 March „	„ Repayment of Loans advanced to Local Authorities	B.	2,836 11 –
31 March „	„ Surplus Customs Revenue	C.	7,144 7 9
31 March „	„ Proceeds of Estates of Intestates	D.	18,064 8 3
31 March „	„ Interest on Loan to open Market	E.	117 12 1
31 March „	„ Repayment of Loan to open Market	F.	7,000 – –
31 March „	„ Rent of Hills House Premises	G.	70 16 3
31 March „	„ Proceeds of Sale of Plant, Harbour Works	H.	10 18 10
31 March „	„ Bank Interest on Harbour Works Accounts	I.	133 8 5
		£.	40,564 6 7
	To Cash Balance brought down		1,608 1 4
	„ Loan to open Market		24,000 – –
		£.	25,608 1 4

Date.	PAYMENTS.	Schedule.	Amount. £. s. d.
31 March 1895	By Loans advanced to Local Authorities	1	1,000 – –
31 March „	„ Peel Outer Harbour Works	2	7,500 – –
31 March „	„ Port St. Mary Breakwater	3	750 – –
31 March „	„ Laxey Harbour Works	4	1,000 – –
31 March „	„ Excavation of rock, Victoria Pier, Douglas	5	1,600 – –
31 March „	„ New Tynwald Court Chamber	6	1,836 8 7
31 March „	„ New Rolls and Record Office	7	19 8 4
31 March „	„ Preliminary Expenses.—Bridge over Douglas Harbour	8	100 – –
31 March „	„ Purchase of site of Tynwald Court Chamber	9	850 – –
31 March „	„ Grant for advertising the Isle of Man	10	1,000 – –
31 March „	„ Grant in aid of Lunatic Asylum Rate	11	1,000 – –
31 March „	„ Grant in aid of development of Manx Herring Fishing industry	12	300 – –
			16,955 16 11
31 March „	„ Loan to open Market—Advances	13	22,000 – –
31 March „	„ Stamps, &c.	14	– 8 4
		£.	38,956 5 3
31 March „	By Cash Balance carried down :		
	At Bank of England £. s. d. 1,523 7 11		
	At Credit of Imprest Advance, New Tynwald Court Chamber Account 84 13 5		1,608 1 4
		£.	40,564 6 7

Approved,
West Ridgeway,
Lieutenant Governor.

Herbert Storey,
Treasurer, Isle of Man.

ABSTRACT CASH ACCOUNT of the Isle of Man Passenger Tax and Harbour Dues, for the Year from 1st of April 1894 to 31st of March 1895.

Dr. *Cr.*

Date.	RECEIPTS.	Amount.	Date.	PAYMENTS.	Amount.
		£. s. d.			£. s. d.
1 April 1894	To Balance from last Year	2,221 9 6	31 March 1895	By Interest on, and repayment of Principal of Loans	3,367 8 2
31 March 1895	„ Amount paid over by Commissioners of Customs	4,890 6 6	31 March „	„ Amount of Vote for cleaning and varnishing iron work of Ramsey Landing Pier	150 – –
31 March „	„ Receiver General, Isle of Man, Unexpended Balance of Advance for regulation of traffic on Victoria Pier, Douglas	40 10 9	31 March „	„ Ditto, To defray expenditure in excess of the Estimates of 2,300*l.* for maintenance of Douglas Harbour, in year ended 31 March 1894	231 9 2
			31 March „	„ Ditto, To defray cost of regulating traffic on Victoria Pier, Douglas	400 – –
31 March „	„ Ditto, Unexpended Balance of Advance to meet cost of plans, &c., for New Harbour Works at Douglas	1 3 4	31 March „	„ Repayment to Account of 2,300*l.* for Harbours, of amount paid for collecting Harbour Dues, and for premiums on guarantee policies, &c.	43 4 10
31 March „	„ Ditto, Bank Interest, Victoria Pier Extension Account	2 1 4	31 March „	„ Stamped Cheques	– 4 2
					4,192 6 4
31 March „	„ Ditto – – ditto – Douglas Swing Bridge Account	37 4 3	31 March „	„ Balance carried down	3,000 9 4
	£.	7,192 15 8		£.	7,192 15 8
	To Balance brought down	3,000 9 4			

Herbert Storey,
Treasurer, Isle of Man.

Approved,
West Ridgeway,
Lieutenant Governor.

ISLE OF MAN.

ACCOUNT of Revenue and Expenditure in respect of the Duties of the Customs of the *Isle of Man*, and Accounts of the Accumulated Fund, and of Passenger Tax and Harbour Dues, for the Year ended 31 March 1895; together with the Report of the Comptroller and Auditor General thereon.

(*Presented pursuant to Act* 29 & 30 *Vict. c.* 23, *s.* 11.)

Ordered, by The House of Commons, *to be Printed,*
5 *July* 1895.

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LAW OFFICERS (SALARIES, &c.).

RETURN to an Order of the Honourable The House of Commons, dated 16 August 1895;—*for*,

RETURN "of the Sums paid in SALARIES and FEES to the LAW OFFICERS of the CROWN in *England*, *Ireland*, and *Scotland* since 1880:"

"And, Copies of any TREASURY MINUTES relating to the Remuneration of the LAW OFFICERS of the CROWN."

Treasury Chambers,
21 August 1895.

R. W. HANBURY.

(*Mr. Sydney Buxton.*)

Ordered, by The House of Commons, *to be Printed*, 21 *August* 1895.

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429—Sess. 2.

RETURN of the Sums paid in SALARIES and FEES to the LAW OFFICERS of the CROWN in *England*, *Ireland*, and *Scotland*, since 1880; and, Copies of any TREASURY MINUTES relating to the Remuneration of the LAW OFFICERS of the CROWN.

RETURN of the Sums paid in SALARIES and FEES to the LAW OFFICERS of the CROWN in *England*, *Ireland*, and *Scotland* since 1880.

ENGLAND.

THE ATTORNEY GENERAL.

YEAR.	Salary.	Fees for Contentious Business.	Clerks.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1880–81	7,000 – –	4,997 – 2	—	11,997 – 2
1881–82	7,000 – –	4,901 15 1	—	11,901 15 1
1882–83	7,000 – –	3,710 16 11	—	10,710 16 11
1883–84	7,000 – –	2,914 9 5	—	9,914 9 5
1884–85	7,000 – –	2,848 17 2	—	9,848 17 2
1885–86	7,000 – –	3,266 14 7	—	10,266 14 7
1886–87	7,000 – –	5,109 9 6	—	12,109 9 6
1887–88	7,000 – –	4,655 10 4	—	11,655 10 4
1888–89	7,000 – –	5,014 – 4	—	12,014 – 4
1889–90	7,000 – –	2,179 1 6	—	9,179 1 6
1890–91	7,000 – –	2,782 2 8	—	9,782 2 8
1891–92	7,000 – –	3,056 10 8	—	10,056 10 8
1892–93	7,000 – –	5,784 8 1	*399 3 8	13,183 11 9
1893–94	7,000 – –	12,635 3 2	650 – –	20,285 3 2
1894–95	8,217 7 11	5,089 14 5	†712 4 7	14,019 6 11

* Half of permanent staff at 800*l.* a year, plus one personal clerk at 250*l.* a year, computed from 20th August 1892.
† Half of permanent staff at 800*l.* a year, plus personal clerks, one at 250*l.* a year from 1st April to 18th October 1894, and one at 400*l.* a year from 24th October 1894 to 31st March 1895.

Sir C. Russell held office under the Minute of 5th December 1892.
Sir J. Rigby ditto - ditto - 5th December 1892.
Sir R. T. Reid ditto - ditto - 29th June 1894.

THE SOLICITOR GENERAL.

YEAR.	Salary.	Fees for Contentious Business.	Clerks.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1880–81	6,000 – –	3,242 – –	—	9,242 – –
1881–82	6,000 – –	2,991 7 9	—	8,991 7 9
1882–83	6,000 – –	3,161 – 3	—	9,161 – 3
1883–84	6,000 – –	1,913 2 6	—	7,913 2 6
1884–85	6,000 – –	2,080 16 6	—	8,080 16 6
1885–86	6,000 – –	2,061 2 –	—	8,061 2 –
1886–87	6,000 – –	2,553 10 3	—	8,553 10 3
1887–88	6,000 – –	3,779 19 6	—	9,779 19 6
1888–89	6,000 – –	5,056 – –	—	11,056 – –
1889–90	6,000 – –	2,300 6 9	—	8,300 6 9
1890–91	6,000 – –	2,044 17 6	—	8,044 17 6
1891–92	6,000 – –	1,168 17 –	—	7,168 17 –
1892–93	6,000 – –	1,627 4 –	*368 9 6	7,995 13 6
1893–94	6,000 – –	3,906 3 6	600 – –	10,506 3 6
1894–95	8,638 8 8	529 17 6	†687 18 11	9,856 5 1

* Half of permanent staff at 800*l.* a year, plus one personal clerk at 200*l.* a year, computed from 20th August 1892.
† Half of permanent staff at 800*l.* a year, plus personal clerks, one at 200*l.* a year from 1st April to 2nd May 1894, and one at 300*l.* a year from 3rd May 1894 to 31st March 1895.

Sir J. Rigby held office under the Minute of 5th December 1892.
Sir R. T. Reid ditto - ditto - 29th June 1894.
Sir F. Lockwood ditto - ditto - 29th June 1894.

SCOTLAND.

The Lord Advocate.

YEAR.	Salary.	For Contentious Business.	For Non-Contentious Business.	Clerks (Salary and Fees).	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1880-81 -	3,279 10 –	190 1 –	342 18 –	—	3,812 9 –
1881-82 -	3,279 10 –	278 15 6	450 16 –	—	4,009 1 6
1882-83 -	3,279 10 –	169 11 6	39 18 –	—	3,488 19 6
1883-84 -	3,279 10 –	89 15 6	65 2 –	—	3,434 7 6
1884-85 -	3,279 10 –	151 14 6	42 – –	—	3,473 4 6
1885-86 -	3,279 10 –	248 6 6	497 3 6	—	4,025 – –
1886-87 -	3,279 10 –	212 12 6	54 12 –	—	3,546 14 6
1887-88 -	3,279 10 –	547 8 6	89 19 –	—	3,916 17 6
1888-89 -	3,279 10 –	261 9 –	30 9 –	—	3,571 8 –
1889-90 -	3,279 10 –	217 13 6	80 17 –	—	3,578 – 6
1890-91 -	3,279 10 –	137 15 –	47 9 –	—	3,464 14 –
1891-92 -	3,237 10 –	219 9 –	87 3 –	438 19 10	3,983 1 10
1892-93 -	3,237 10 –	132 6 –	64 1 –	427 13 6	3,861 10 6
1893-94 -	3,237 10 –	353 17 –	97 2 –	454 19 5	4,143 8 5
1894-95 -	4,559 7 6	189 – –	5 5 –	*415 5 –	5,168 17 6

The Solicitor General.

YEAR.	Salary.	For Contentious Business.	For Non-Contentious Business.	Clerks (Salary and Fees).	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1880-81 -	955 – –	139 13 –	55 13 –	—	1,150 6 –
1881-82 -	955 – –	208 19 –	144 7 6	—	1,308 6 6
1882-83 -	955 – –	112 7 –	32 11 –	—	1,099 18 –
1883-84 -	955 – –	91 7 –	40 19 –	—	1,087 6 –
1884-85 -	955 – –	112 7 –	—	—	1,067 7 –
1885-86 -	955 – –	248 17 –	55 13 –	—	1,259 10 –
1886-87 -	955 – –	178 10 –	39 18 –	—	1,173 8 –
1887-88 -	955 – –	421 11 6	39 17 –	—	1,416 8 6
1888-89 -	955 – –	236 5 –	24 3 –	—	1,215 8 –
1889-90 -	955 – –	151 – 6	48 6 –	—	1,154 6 6
1890-91 -	955 – –	135 – 6	19 10 6	—	1,109 11 –
1891-92 -	955 – –	150 3 –	77 14 –	88 7 7	1,271 4 7
1892-93 -	955 – –	147 – –	42 – –	87 9 6	1,231 9 6
1893-94 -	955 – –	285 12 –	63 – –	96 13 2	1,400 5 2
1894-95 -	1,738 15 –	145 19 –	2 2 –	*102 6 –	1,989 2 –

Note.—The Lord Advocate's salary was paid at the rate of 3,237*l.* 10*s.* for the quarter to 30th June 1894, and thereafter at the rate of 5,000*l.* per annum, and the salary of the Solicitor General for the same periods at the rates of 955*l.* and 2,000*l.* respectively. The law officers received no fees for the period subsequent to 1st July 1894, when their salaries were increased.

* From 1st July 1894 these clerks have been paid salaries at the rates of 400*l.* and 100*l.* per annum respectively.

IRELAND.

The Attorney General.

YEAR.	Salary.	Fees.	Total.
	£. s. d.	£. s. d.	£. s. d.
1880-81	2,578 13 6	6,564 – –	9,142 13 6
1881-82	2,578 13 6	7,699 3 –	10,277 16 6
1882-83	2,578 13 6	7,026 12 –	9,605 5 6
1883-84	2,578 13 6	7,572 7 –	10,151 – 6
1884-85	2,578 13 6	4,571 14 –	7,150 7 6
1885-86	2,425 13 2	5,326 13 –	7,752 6 2
1886-87	5,000 – –	431 11 –	5,431 11 –
1887-88	5,000 – –	989 2 –	5,989 2 –
1888-89	5,000 – –	1,722 – –	6,722 – –
1889-90	5,000 – –	1,181 5 –	6,181 5 –
1890-91	5,000 – –	—	5,000 – –
1891-92	5,000 – –	15 15 –	5,015 15 –
1892-93	5,000 – –	708 15 –	5,708 15 –
1893-94	5,000 – –	868 7 –	5,868 7 –
1894-95	5,000 – –	806 8 –	5,806 8 –

The Solicitor General.

YEAR.	Salary.	Fees.	Total.
	£. s. d.	£. s. d.	£. s. d.
1880-81	1,774 1 2	933 – –	2,707 1 2
1881-82	1,774 1 2	1,232 14 –	3,006 15 2
1882-83	1,774 1 2	1,851 3 –	3,625 4 2
1883-84	1,774 1 2	1,819 13 –	3,593 14 2
1884-85	1,774 1 2	972 6 –	2,746 7 2
1885-86	1,774 1 2	1,219 1 –	2,993 2 2
1886-87	2,000 – –	274 1 –	2,274 1 –
1887-88	2,000 – –	127 1 –	2,127 1 –
1888-89	2,000 – –	—	2,000 – –
1889-90	2,000 – –	354 18 –	2,354 18 –
1890-91	2,000 – –	789 12 –	2,789 12 –
1891-92	2,000 – –	1,696 16 –	3,696 16 –
1892-93	2,000 – –	511 7 –	2,511 7 –
1893-94	2,000 – –	548 2 –	2,548 2 –
1894-95	2,000 – –	412 13 –	2,412 13 –

Treasury Chambers,
21 August 1895.

LIST of TREASURY MINUTES relating to the Remuneration of the LAW OFFICERS of the CROWN.

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COPIES of any TREASURY MINUTES relating to the Remuneration of the LAW OFFICERS of the CROWN.

(1.)—TREASURY MINUTE, dated 12th August 1875.

THE Chancellor of the Exchequer adverts to the Treasury Minute of the 14th December 1871, in which were laid down the terms whereon the Law Officers of the Crown should thenceforward be remunerated for their services.

He informs the Board that, in consequence of certain difficulties which have subsequently arisen as regards the application of those terms, Her Majesty's Government has agreed to the following resolutions respecting the remuneration of the Attorney and Solicitor General, in lieu of those in the said Minute of 14th December 1871; that is to say:—

I. The Law Officers shall receive salaries to be annually voted by Parliament, viz., the Attorney General, 7,000*l.* a year, and the Solicitor General, 6,000*l.* a year for all business transacted by them as Law Officers except contentious business as hereinafter defined.

II. The Law Officers shall receive fees for contentious business according to the ordinary professional scale.

III. Contentious business shall be taken to mean briefs in actions, or other proceedings, whether civil or criminal, in any court of justice in England, or before a Committee of either House of Parliament, or before the Privy Council, or any Commissioners, referees, or arbitrators. Consultations and conferences on such briefs. Advising, whether on case stated, or in consultation or conference, as to instituting any proceeding whether civil or criminal, in any such court of justice, or before any such committee as appointed, or before the Privy Council, or any Commissioners, referees, or arbitrators, or as to defending any such proceeding, whether threatened or pending, settling pleadings and evidence for, or in any such proceeding.

IV. No complimentary brief shall hereafter be delivered to any Law Officer, nor shall any payment be made to him by any public department, for contentious business except when he is expected to perform actual personal service. But this regulation is not intended to interfere with the right of the Attorney General to require a brief to be sent to him in any case which he has desired to conduct personally.

V. No fee shall hereafter be paid to any Law Officer for non-contentious business, and any fees which may be paid to him by persons unconnected with the public service for any non-contentious business done by him as Law Officer, shall be accounted for by him to the Lords Commissioners of Her Majesty's Treasury, and paid as they may direct.

My Lords approve; and hereby cancel the resolutions included in their said Minute of the 14th December 1871.

Let a copy of this Minute be sent to each of the present Law Officers, and to their successors as they are from to time appointed.

(2.)—Treasury Minute, dated 8th December 1889.

The Chancellor of the Exchequer calls attention to the Treasury Minute of 12th August 1875, defining the terms of the future remuneration of the Law Officers of the Crown.

He states that while it has not, in general, been found difficult to apply these terms in accordance with the views of successive Law Officers, he is of opinion that experience of the system has now rendered it possible to define with greater clearness certain points on which questions have from time to time arisen.

He therefore recommends, for the approval of the Board, the following amended resolutions instead of those contained in the Minute of 12th August 1875.

I. The Law Officers shall receive salaries to be annually voted by Parliament, viz., the Attorney General 7,000*l.* per annum, and the Solicitor General 6,000*l.* per annum, to cover all business of whatever sort done by them as Law Officers for any department of Government, except the business specially described below as contentious business.

The salaries shall include all clerks' fees in business other than contentious business.

II. Contentious business, in respect of which fees shall be paid to the Law Officers, shall be such business only as relates to proceedings, civil or criminal, which have actually been commenced, and in which the Government is, or represents the plaintiff, defendant, or prosecutor.

III. No complimentary brief shall be delivered to a Law Officer, nor shall any fee be paid unless he is expected to appear and conduct the case. But this regulation shall not interfere with the right of the Attorney General to require a brief to be sent to him in any case which he has desired to conduct personally.

IV. No fee shall be paid to any Law Officer on behalf of the Government or of any public department for business other than contentious business as above described, and any fees which may be paid to him by persons unconnected with the public service for business other than contentious done by him as Law Officer shall be accounted for by him to the Board of Treasury, and shall be paid in such manner as that Board shall direct.

V. For contentious business as above described the Law Officers shall receive fees according to the ordinary professional scale, meaning thereby the scale of fees which a Queen's Counsel of average standing in the profession might properly accept from a private client, subject to the condition that the maximum fee payable shall be, Brief, 150 guineas, Refresher, 30 guineas. If a Law Officer is required to appear out of London as Counsel for a Government Department, he shall receive a special fee not exceeding 100 guineas in addition to the fee on his brief.

In cases of exceptional importance or difficulty the Treasury Solicitor may allow such an increased fee on the brief as may be sanctioned by the Chancellor of the Exchequer.

VI. Any question which may arise as to the application of any of the above resolutions shall be submitted to the Chancellor of the Exchequer, whose decision shall be final.

My Lords approve; and hereby cancel the resolutions contained in their Minute of 12th August 1875.

Let a copy of this Minute be sent to each of the present Law Officers, and to their successors, as they are from time to time appointed.

(3.)—Treasury Minute, dated 5th December 1892.

The Chancellor of the Exchequer calls attention to the Treasury Minute of 12th August 1875, defining the terms of the future remuneration of the Law Officers of the Crown.

He states that while it has not, in general, been found difficult to apply these terms in accordance with the views of successive Law Officers, he is of opinion that experience of the system has now rendered it possible to define with greater clearness certain points on which questions have from time to time arisen.

He states that an arrangement has been made limiting the business in which a Law Officer may appear as counsel for a private client to cases in the House of Lords, and before the Judicial Committee of the Privy Council.

He therefore recommends, for the approval of the Board, the following amended resolutions in place of those contained in the Minute of the 20th July 1886:—

I. The Law Officers shall receive salaries to be annually voted by Parliament, viz.: the Attorney General 7,000*l.* per annum, and the Solicitor General 6,000*l.* per annum, to cover all business of whatever sort done by them as Law Officers for any department of Government, except the business specially described below as contentious business.

The salaries shall include all clerks' fees in business other than contentious business.

II. Contentious business, in respect of which fees shall be paid to the Law Officers, shall be such business only as relates to proceedings, civil or criminal, in which the Government is, or represents, the plaintiff, defendant, or prosecutor.

III. No complimentary brief shall be delivered to a Law Officer, nor shall any fee be paid, unless he is expected to appear and conduct the case. But this regulation shall not interfere with the right of the Attorney General to require a brief to be sent to him in any case which he has desired to conduct personally.

IV. No fee shall be paid to any Law Officer on behalf of the Government or of any public department for business other than contentious business as above described, and any fees which may be paid to him by persons unconnected with the Public Service for business other than contentious done by him as Law Officer, shall be accounted for by him to the Board of Treasury, and shall be paid in such manner as that Board shall direct.

V. For contentious business as above described, the Law Officers shall receive fees according to the ordinary professional scale, meaning thereby the scale of fees which a Queen's counsel of like standing in the profession might reasonably expect from a private client. If a Law Officer is required to appear out of London as counsel for a Government department, he shall receive a special fee, not exceeding 100 guineas, in addition to the fee on his brief.

VI. The Law Officers shall not appear as counsel for a private client in any case except in the House of Lords and before the Judicial Committee of the Privy Council, and upon retainers delivered before acceptance of office.

VII. Any question which may arise as to the application of any of the above resolutions shall be submitted to the Chancellor of the Exchequer, whose decision shall be final.

VIII. This Minute is to relate back to the date of the appointment of the present Law Officers.

My Lords approve; and hereby cancel the resolutions contained in their Minute of 20th July 1886.

Let a copy of this Minute be sent to each of the present Law Officers, and to their successors, as they are from time to time appointed.

(*See* House of Commons Paper, No. 62 of 1893.)

(4.)—Treasury Minute, dated 12th January 1893.

Minute creating a Permanent Clerical Staff for the Law Officers of the Crown.

With reference to the Treasury Minute of the 5th ultimo, fixing the future remuneration of the Law Officers of the Crown, and limiting the business in which they may appear as counsel for private clients, my Lords have before them proposals for providing the Law Officers with an office and a permanent clerical staff.

Their Lordships are aware that references by public departments to the Law Officers have of late years become much more frequent, and that the effect of the recent Minute will no doubt be still further to increase them. They feel, therefore, that it has become important to ensure a complete record of the opinions given by successive Law Officers, and to establish, as far as possible, uniformity of practice in the manner in which papers are submitted to and dealt with by them.

In these circumstances my Lords assent to—

1. The provision at the Royal Courts of Justice of official accommodation for a staff of four clerks.

2. The appointment of—

A permanent clerk at a salary of 500*l.* a year;
" " " 300*l.* "

and to an annual allowance of 250*l.* to the Attorney General, and of 200*l.* to the Solicitor General, for personal clerks.

As regards the two permanent clerks it is necessary that they should possess Civil Service certificates, and, in view of the peculiar nature of the duties and of the conditions under which they must be performed, my Lords will raise no objection to the issue of such a certificate under Clause VII. of the Order in Council of 4th June 1870 to the person appointed, if he shall have been a barrister or a solicitor, or if he have completed his articles in a solicitor's office, or, finally, if at the time of his appointment he is serving as a personal clerk to a Law Officer of the Crown.

In the case of a person not fulfilling any of the above conditions it will be necessary that he shall pass an examination in such subjects, and be within such limits of age as may be agreed between the Law Officers and the Civil Service Commissioners.

The duties to be performed by the clerical staff generally and by each of them shall be such as the Law Officers may from time to time determine, and shall include all clerical work of correspondence, record, *précis*, drafting, and copying connected with the Law Officers' Department.

The clerks will be liable to attend at the office, in chambers, or at the House of Commons whenever and during such hours as the Law Officers shall direct. They will be subject to the same regulations as to leave, sick leave, holidays, and discipline as clerks of the permanent Civil Service of the State receiving the same or not larger salaries.

The present Attorney General will appoint the first two permanent clerks, and the Attorney General for the time being will appoint to any vacancy which may happen in either of these clerkships during his tenure of office.

The allowance for a personal clerk will be payable to each Law Officer from the date on which he receives his patent; the salary of each permanent clerk will commence from the date on which he receives his appointment.

In the case of the first two permanent clerks the appointment shall date, and the respective salaries shall be paid, from the day on which they commenced to perform their duties.

(*See* House of Commons Paper, No. 62 of 1893).

(5.)—Treasury Minute, dated 29th June 1894.

My Lords read again their Minute of the 5th December 1892, relating to the remuneration of the Law Officers of the Crown, and also their Minute of the 12th January 1893, creating a permanent Staff for the Law Officers.

The Chancellor of the Exchequer states to the Board that the question of the remuneration of the Law Officers has again received consideration in view of the further experience gained since the present system has been in operation, and that new arrangements have been made as regards both the method of remuneration of the Law Officers and their right to private practice during their tenure of office.

Those arrangements are embodied in the following Resolutions, which the Chancellor of the Exchequer recommends for the approval of the Board in place of those contained in the Minute of the 5th December 1892 :—

I. The Law Officers shall receive salaries, to be annually voted by Parliament, viz. :—

The Attorney General, £. 10,000 per annum ;

The Solicitor General, £. 9,000 per annum.

II. These salaries are to cover all business of whatever sort done by the Law Officers, as such, for or on the instructions of any Department of Government, including contentious business as defined in the Treasury Minute of 5th December 1892.

III. These salaries shall include all clerks' fees ; but annual allowances shall be made for personal clerks of—

£. 400 to the Attorney General;
£. 300 to the Solicitor General.

These allowances will be payable to each Law Officer from the date on which he receives his Patent.

IV. Any fees which may be paid to a Law Officer by persons unconnected with the public service for business done by him as Law Officer shall be accounted for by him to the Board of Treasury, and shall be paid at such times and in such manner as that Board may direct.

V. The Law Officers shall not undertake business of any kind on behalf of private clients ; and any Law Officer shall on appointment to office return any papers which have been placed before him or any briefs which have been delivered to him on behalf of private clients.

VI. Any question which may arise as to the application of any of the above Resolutions shall be submitted to the Chancellor of the Exchequer, whose decision shall be final.

VII. This Minute shall take effect from 2nd May 1894, and shall apply to every Law Officer appointed after that date.

My Lords approve ; and hereby cancel the Resolutions contained in their Minute of the 5th December 1892.

Let a copy of this Minute be sent to the Solicitor General, and the Treasury Solicitor.

Let copies be laid before Parliament.

(*See* House of Commons Paper, No. 191 of 1894.)

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(6)—Treasury Minute, dated 22nd August 1894.

Law Officers of the Crown in Scotland (Remuneration).

The Chancellor of the Exchequer states to the Board that he has been in communication with the Secretary for Scotland upon the subject of the remuneration of the Law Officers for Scotland and of the Regulations under which they perform their official duties.

The Chancellor of the Exchequer is of opinion that the existing arrangements require alteration in the interests of the public service, and he recommends for the approval of the Board the following Resolutions :—

I. That the Lord Advocate and the Solicitor General for Scotland shall receive salaries to be annually voted by Parliament, viz. :—

The Lord Advocate General, £. 5,000 per annum ;
The Solicitor General - £. 2,000 per annum.

II. These salaries are to cover all business of whatever sort done by the Lord Advocate or the Solicitor General in virtue of their offices, or for, or on the instructions of any Department of Government, including contentious business ; that is to say, business relating to proceedings, civil or criminal, in which the Government is or represents the plaintiff, defendant, or prosecutor.

III. In addition to the salaries above mentioned annual allowances shall be made for personal clerks of—

£.400 to the Lord Advocate ;
£.100 to the Solicitor General.

IV. The Lord Advocate shall attend in London throughout the Parliamentary Session, and the Solicitor General shall attend when and as often as his official duties make his presence in London desirable.

V. The Lord Advocate and the Solicitor General shall be entitled to undertake such business on behalf of private clients as may be consistent with the proper discharge of their public duties.

VI. Any question which may arise as to the application of any of the above Resolutions shall be submitted to the Secretary for Scotland, whose decision shall be final.

These Resolutions shall take effect from 1st July 1894, and shall apply to the present Lord Advocate and Solicitor General, and to every Law Officer appointed after that date.

My Lords approve.

(*See* House of Commons Paper, No. 327 of 1894.)

(7.)—Treasury Minute, dated 5th July 1895.

The Chancellor of the Exchequer calls the attention of the Board to their Minutes of 5th December 1892 and 29th June 1894, relating to the remuneration of the Law Officers of the Crown.

The Chancellor of the Exchequer states that further consideration of the system has suggested certain alterations in the arrangements now in force, and he accordingly recommends that the following Resolutions should receive their Lordships' sanction in the place of those laid down in the Minutes mentioned above.

I. The

I. The Law Officers shall receive salaries, to be annually voted by Parliament, viz., the Attorney General 7,000*l.* per annum, and the Solicitor General 6,000*l.* per annum, to cover all business of whatever nature done by them as Law Officers for any Department of Government, except the business specially described below as contentious business.

II. Salaries to the Law Officers' personal clerks for business other than contentious business shall be paid in accordance with the Treasury Minute of 12th January 1893.

III. The Law Officers shall not undertake business of any kind on behalf of private clients; and any Law Officer shall, on appointment to office, return any papers which have been placed before him, or any briefs which have been delivered to him, on behalf of private clients.

IV. Contentious business, in respect of which fees shall be paid to the Law Officers, shall be such business only as relates to proceedings, civil or criminal, which have actually been commenced, and in which the Government is, or represents, the plaintiff, defendant, or prosecutor.

V. No complimentary brief shall be delivered to a Law Officer, nor shall any fee be paid, unless he is instructed to appear and conduct the case. But this regulation shall not interfere with the right of the Attorney General to require a brief to be sent to a Law Officer in any case which, in his opinion, should be conducted by a Law Officer.

VI. The following rules shall apply in the case of contentious business.

A Law Officer shall be instructed to appear in the following cases:—

(*a*) Cases in which directions to that effect shall be given by the Head of any Government Department.

(*b*) Any case in which, in the opinion of the Solicitor to the Treasury, or of the Solicitor of any Government Department, it is desirable, in the public interest, that a Law Officer should appear.

(*c*) Cases concerning prolongation of patents in the Privy Council.

(*d*) Informations on the Crown side and Customs cases.

(*e*) Cases in the Revenue Paper.

(*f*) Cases in the Court of Appeal, House of Lords, and Privy Council.

In all other cases a Law Officer shall not be instructed unless, in the opinion of the Attorney General for the time being, it is necessary, in the interest of the public service, that a Law Officer should appear.

VII. One Law Officer only shall be instructed, except in cases in which, in the opinion of the Attorney General for the time being, it is necessary, in the interest of the public service, that both Law Officers should appear.

VIII. For contentious business, as above described, the Law Officers and their clerks shall receive fees according to the ordinary professional scales, meaning thereby the scale of fees which a Queen's Counsel of average standing in the profession might properly accept from a private client, subject to the condition that the maximum fee payable shall be, Brief, 150 guineas, Refresher, 30 guineas. If a Law Officer is required to appear out of London as Counsel for a Government Department, he shall receive a special fee, not exceeding 100 guineas, in addition to the fee on his brief.

In cases of exceptional importance or difficulty, such an increased fee on the brief may be allowed as the Chancellor of the Exchequer shall approve.

IX. Any question which may arise as to the application of any of the above Resolutions shall be submitted to the Chancellor of the Exchequer, whose decision shall be final.

This Minute shall take effect from 5th July 1895, and shall apply to every Law Officer appointed after that date.

My Lords approve; and hereby cancel the Resolutions contained in their Minutes of 5th December 1892 and 29th June 1894.

(*See* House of Commons Paper, No. 431—Sess. 2 of 1895.)

Note.—There is no Treasury Minute relating to the remuneration of the Law Officers of the Crown in Ireland corresponding to the description in the Order of the House of Commons, dated the 16th August 1895. But the following House of Commons Papers contain copies of correspondence on the subject, viz., No. 26 of 1887, No. 26—I. of 1887, and No. 336 of 1887.

LAW OFFICERS (SALARIES, &c.).

RETURN of the Sums paid in SALARIES and FEES to the LAW OFFICERS of the CROWN in *England*, *Ireland*, and *Scotland* since 1880; and, Copies of any Treasury Minutes relating to the Remuneration of the LAW OFFICERS of the CROWN.

(*Mr. Sydney Buxton.*)

Ordered, by The House of Commons, *to be Printed*,
21 *August* 1895.

[*Price* 2 *d.*]

429 – Sess. 2. *Under* 2 *oz.*

ATTORNEY GENERAL AND SOLICITOR GENERAL (SALARIES, &c.).

RETURN to an Order of the Honourable The House of Commons, dated 23 August 1895;—*for,*

COPY "of TREASURY MINUTE, dated the 5th of July 1895, regulating the SALARIES and other EMOLUMENTS of the ATTORNEY GENERAL and the SOLICITOR GENENAL for *England*."

Treasury Chambers, 23 August 1895.

R. W. HANBURY.

431—Sess. 2.—ATTORNEY GENERAL AND SOLICITOR GENERAL (SALARIES, &c.).—RETURN.

Mem.—

IT is requested that the accompanying Return may be substituted for that issued on the 27th August 1895.

3 *September* 1895.

Ordered, by The House of Commons, *to be Printed*, 23 *August* 1895.

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COPY of TREASURY MINUTE, dated the 5th of July 1895, regulating the SALARIES and other EMOLUMENTS of the ATTORNEY GENERAL and the SOLICITOR GENERAL for *England*.

TREASURY MINUTE, dated 5th July 1895.

THE Chancellor of the Exchequer calls the attention of the Board to their Minutes of 5th December 1892 and 29th June 1894, relating to the remuneration of the Law Officers of the Crown.

The Chancellor of the Exchequer states that further consideration of the system has suggested certain alterations in the arrangements now in force, and he accordingly recommends that the following Resolutions should receive their Lordships' sanction in the place of those laid down in the Minutes mentioned above.

I. The Law Officers shall receive salaries, to be annually voted by Parliament, viz., the Attorney General 7,000*l.* per annum, and the Solicitor General 6,000*l.* per annum, to cover all business of whatever nature done by them as Law Officers for any Department of Government, except the business specially described below as contentious business.

II. Salaries to the Law Officers' personal clerks for business other than contentious business shall be paid in accordance with the Treasury Minute of 12th January 1893.

III. The Law Officers shall not undertake business of any kind on behalf of private clients; and any Law Officer shall, on appointment to office, return any papers which have been placed before him, or any briefs which have been delivered to him, on behalf of private clients.

IV. Contentious business, in respect of which fees shall be paid to the Law Officers, shall be such business only as relates to proceedings, civil or criminal, which have actually been commenced, and in which the Government is, or represents, the plaintiff, defendant, or prosecutor.

V. No complimentary brief shall be delivered to a Law Officer, nor shall any fee be paid, unless he is instructed to appear and conduct the case. But this regulation shall not interfere with the right of the Attorney General to require a brief to be sent to a Law Officer in any case which, in his opinion, should be conducted by a Law Officer.

VI. The following rules shall apply in the case of contentious business.

A Law Officer shall be instructed to appear in the following cases:—

(*a*) Cases in which directions to that effect shall be given by the Head of any Government Department.

(*b*) Any case in which, in the opinion of the Solicitor to the Treasury, or of the Solicitor of any Government Department, it is desirable, in the public interest, that a Law Officer should appear.

(*c*) Cases concerning prolongation of patents in the Privy Council.

(*d*) Information on the Crown side and Customs cases.

(*e*) Cases in the Revenue Paper.

(*f*) Cases in the Court of Appeal, House of Lords, and Privy Council.

In all other cases a Law Officer shall not be instructed unless, in the opinion of the Attorney General for the time being, it is necessary, in the interest of the public service, that a Law Officer should appear.

VII. One Law Officer only shall be instructed, except in cases in which, in the opinion of the Attorney General for the time being, it is necessary, in the interest of the public service, that both Law Officers should appear.

VIII. For

VIII. For contentious business, as above described, the Law Officers and their clerks shall receive fees according to the ordinary professional scales, meaning thereby the scale of fees which a Queen's Counsel of average standing in the profession might properly accept from a private client, subject to the condition that the maximum fee payable shall be, Brief, 150 guineas, Refresher, 30 guineas. If a Law Officer is required to appear out of London as Counsel for a Government Department, he shall receive a special fee, not exceeding 100 guineas, in addition to the fee on his brief.

In cases of exceptional importance or difficulty, such an increased fee on the brief may be allowed as the Chancellor of the Exchequer shall approve.

IX. Any question which may arise as to the application of any of the above Resolutions shall be submitted to the Chancellor of the Exchequer, whose decision shall be final.

This Minute shall take effect from 5th July 1895, and shall apply to every Law Officer appointed after that date.

My Lords approve, and hereby cancel the Resolutions contained in their Minutes of 5th December 1892 and 29th June 1894.

ATTORNEY GENERAL AND SOLICITOR GENERAL (SALARIES, &c.).

COPY of TREASURY MINUTE, dated 5 July 1895, regulating the SALARIES and other EMOLUMENTS of the ATTORNEY GENERAL and the SOLICITOR GENERAL for *England*.

(*Mr. Hanbury.*)

Ordered, by The House of Commons, *to be Printed*,
23 *August* 1895.

[*Price* ½ *d.*]

431—Sess. 2. ← *Under* 1 *oz.*

LOCAL LOANS FUND.

ACCOUNTS,
1893–94.

ACCOUNTS of RECEIPTS and PAYMENTS by the COMMISSIONERS FOR THE REDUCTION OF THE NATIONAL DEBT, in respect of the CAPITAL and INCOME of the LOCAL LOANS FUND, for the Year ended 31st March 1894; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(PRESENTED PURSUANT TO ACT 50 & 51 VICT. c. 16, s. 16.)

Ordered, by The House of Commons, *to be Printed,*
1 *March* 1895.

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90.

LOCAL LOANS FUND.

ACCOUNTS of RECEIPTS and PAYMENTS by the NATIONAL DEBT and INCOME of the LOCAL LOANS FUND,

CAPITAL.

RECEIPTS.

	£.	s.	d.	£.	s.	d.
Balance on 1st April 1893				190,852	4	4
Principal of Loans repaid by Lending Departments, viz. :—						
Treasury	3,290	10	–			
Public Works Loan Commissioners	1,729,792	5	11			
Commissioners of Public Works, Ireland	390,897	–	8			
Irish Land Commissioners	*91,121	18	2			
Fishery Board for Scotland	†2,537	4	7			
				2,217,638	19	4
Cash proceeds of Securities sold and paid off, viz. :—						
For 385,534*l.* 9*s.* 9*d.*, Consols sold				378,294	11	1
Parliamentary Grant in respect of Bad Debts				9,095	17	–
Recovered on account of Loans written off up to 31st March 1888				—		
Surplus Income in the year 1892–93 transferred from Income Account				4,312	4	3
			£.	2,800,193	16	–

* The Irish Land Commissioners also held a balance in hand at 31st March 1894 of 144*l.* 14*s.* 7*d.*

† Excluding 6*l.*, which was transferred by the Fishery Board for Scotland on 27th March 1894, but did not reach the Bank of England until 2nd April 1894; and also 27*l.* 18*s.* 2*d.*, the balance in hands of that Board on 31st March 1894.

INCOME.

RECEIPTS.

	£.	s.	d.	£.	s.	d.
Balance on 1st April 1893				4,312	4	3
Interest on Loans to Lending Departments, viz. :—						
Treasury	937	10	–			
Public Works Loan Commissioners	926,171	13	8			
Commissioners of Public Works, Ireland	258,473	11	10			
Irish Land Commissioners	‡229,738	15	8			
Fishery Board for Scotland	§295	19	–			
				1,415,617	10	2
Interest on Investments, and on an advance subsequently cancelled				10,518	2	5
Fractions of pence saved in the payment of Dividends				7	8	4
Fees on Local Loans Stock Certificates				62	13	–
			£.	1,430,517	18	2

‡ The Irish Land Commissioners also held a balance in hand at 31st March 1894 of 434*l.* 5*s.* 3*d.*

§ Excluding 10*s.* 11*d.*, which was transferred by the Fishery Board for Scotland on 27th March 1894, but did not reach the Bank of England until 2nd April 1894; and also 3*l.* 2*s.* 6*d.*, the balance in hands of that Board on 31st March 1894.

LOCAL LOANS FUND.

COMMISSIONERS, in the Year ended 31st March 1894, in respect of the CAPITAL per Act 50 & 51 Vict. c. 16.

CAPITAL.

PAYMENTS.

	£. s. d.	£. s. d.
Loans to Lending Departments, viz.:—		
Treasury	—	
Public Works Loan Commissioners	1,582,783 – –	
Commissioners of Public Works, Ireland	440,000 – –	
Irish Land Commissioners	600,000 – –	
Fishery Board for Scotland	—	
		2,622,783 – –
Balance on 31st March 1894		177,410 16 –
	£.	2,800,193 16 –

INCOME.

PAYMENTS.

	£. s. d.	£. s. d.
Dividends on Local Loans Stock		1,228,613 – 4
Restitution Annuity		130,000 – –
Expenses of Management of the Fund, viz.:—	£. s. d.	
Bank of England	11,062 15 6	
Bank of Ireland	426 4 4	
		11,488 19 10
Surplus Income in the year 1892–93 transferred to Capital Account		4,312 4 3
Expenses of Administration (Repayment of Expenses incurred by Public Departments in connection with Local Loans)		37,134 5 4
Balance (Surplus Income) on 31st March 1894		18,969 8 5
	£.	1,430,517 18 2

LOCAL LOANS STOCK ACCOUNT,

	£.	s.	d.
Balance of Local Loans Stock on 31st March 1894	40,953,767	14	5

LOCAL LOANS FUND.

BALANCE SHEET,

LIABILITIES.

I.—Capital Account :—					£.	s. d.
(1.) Value, at par, of amount of Local Loans Stock issued					40,953,767	14 5
	£.	s.	d.			
(2.) Premium on Local Loans Stock issued	156,594	15	6			
(3.) Surplus of Income not applied to meet expenses of Administrative Departments	82,889	1	10			
(4.) Profit on Investments realized	44,457	4	7			
(5.) Recovered on account of Loans which were written off up to 31st March 1888	9,091	2	11			
					* 293,032	4 10
Total, Capital Account					41,246,799	19 3
II.—Income Account :—						
Balance on 31st March 1894 :—	£.	s.	d.			
Due to Her Majesty's Exchequer for expenses of Administrative Departments, 1893–94	37,134	5	4			
Due to Capital Account	18,969	8	5			
					56,103	13 9
				£.	41,302,903	13 –

* The sum of 293,032*l.* 4*s.* 10*d.* practically constitutes a "Reserve Fund."

for the Year ended 31st March 1894.

	£. s. d.
Balance of Local Loans Stock on 31st March 1893 - - - - - - - - -	40,953,767 14 5

LOCAL LOANS FUND.

31st March 1894.

ASSETS.

	£. s. d.	£. s. d.
I.—Due from Lending Departments:—		
(1.) Her Majesty's Treasury - - - - - - - - -	24,205 11 1	
(2.) Public Works Loan Commissioners - - - - - -	25,253,408 9 1	
(3.) Commissioners of Public Works, Ireland - - - - -	7,724,624 18 11	
(4.) Irish Land Commissioners - - - - - - - -	7,873,652 7 10	
(5.) Fishery Board for Scotland - - - - - - - -	12,177 11 8	40,888,068 18 7
II.—Investments:—		
£. 30,860. 13. 2., 2¾ per Cent. Consols - - - - - -	30,783 10 2	
† Annuity of 11,868*l.* expiring 1901 - - - - - -	83,308 4 –	114,091 14 2
III.—Amount to be provided by Parliament in respect of Loans written off the Assets of the Local Loans Fund, per Act 56 & 57 Vict. c. 40	- - -	67,228 10 6
IV.—Balance:—		
(1.) Bank of England - - - - - - - - - -	210,273 16 7	
(2.) Bank of Ireland - - - - - - - - - -	23,240 13 2	233,514 9 9
	£.	41,302,903 13 –

† Annuity for 10 years granted to repay 101,235*l.* written off the assets of the Local Loans Fund (Commissioners of Public Works, Ireland), per 55 & 56 Vict. c. 61.

Note.—Seven annual payments of the Restitution Annuity (130,000 *l.*) have been made out of the Income Account to the National Debt Commissioners, for application in the Reduction of the National Debt, since the creation of the Fund on 1st April 1887, amounting to a total sum of 910,000*l.*; and Parliament has granted money to make good losses written off the assets of the Fund, to the extent of 60,826*l.* 13*s.* 1*d.*

National Debt Office,
31 March 1894.

C. Hervey,
Assistant Comptroller.

I certify that the above Accounts have been examined under my directions, and are correct.

Examined,
A. C. Vesey.

C. L. Ryan,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

PUBLIC LOANS.—ADVANCES AND REPAYMENTS.

ACCOUNT, on 31st March 1894,

ACTS, &c., UNDER WHICH THE ISSUES HAVE BEEN MADE.	PURPOSES FOR WHICH ADVANCED.	ADVANCES. Advances made in the Year 1893–94.	ADVANCES. Total Advances made to 31st March 1894.	
1.	2.	3.	4.	
	CLOSED LOAN SERVICES:	£. s. d.	£. s. d.	
	RELIEF OF COMMERCIAL DISTRESS:			
33 Geo. 3, c. 29	"For the assistance of such persons as may be desirous to accept the same."	- - -	2,202,200 - -	1
39 & 40 Geo. 3, c. 5	Relief of Merchants trading between Liverpool and Lancaster	- - -	269,200 - -	2
51 Geo. 3, c. 15	Relief of Commercial Credit	- - -	1,338,000 - -	3
	COLONIAL:			
35 Geo. 3, c. 127	Islands of Grenada and St. Vincent, for the assistance of persons connected with	- - -	910,000 - -	4
		- - -	457,600 - -	5
6 & 7 Vict. c. 63	Antigua, Nevis, and Montserrat, for the relief of	- - -	135,000 - -	6
11 Vict. c. 22	Tobago, Trinidad, and British Guiana, for the relief of	- - -	154,073 - 8	7
9 Geo. 4, c. 91	Welland Canal, Canada	- - -	50,000 - -	8
1 Will. 4, c. 34	Shubenaccadie Canal, Nova Scotia	- - -	20,000 - -	9
4 Vict. c. 13, 5 & 6 Vict. c. 61	Colonisation Commissioners for South Australia	- - -	163,016 - 5	10
9 & 10 Vict. c. 42	New Zealand Company, for Colonisation purposes	- - -	236,000 - -	11
	ENGLAND:			
53 & 54 Geo. 3, c. 156	Liverpool Docks	- - -	60,000 - -	12
Treasury Letters	Liverpool Tobacco Warehouses	- - -	50,000 - -	13
39 Geo. 3, c. 69, &c.	Improvement of the Port of London, and construction of the West India Docks.	- - -	1,226,598 15 8	14
7 Geo. 4, c. 40	London Bridge, Rebuilding	- - -	431,000 - -	15
6 Geo. 4, c. 100, 7 Geo. 4, c. 76, &c.	Holyhead Roads	- - -	83,700 - -	16
2 & 3 Vict. c. 88	Birmingham Police, Improvement of	- - -	10,000 - -	17
6 & 7 Will. 4, c. 79	For the purchase of Lighthouses in the hands of Corporations or individuals.	- - -	150,000 - -	18
16 Vict. c. 18	Metropolitan Improvements	- - -	1,129,397 - 2	19
1 & 2 Geo. 4, c. 115	Towards building a Bankruptcy Court	- - -	22,300 - -	20
5 & 6 Will. 4, c. 76	Towards the expense of Revising the List of Burgesses	- - -	3,853 10 -	21
14 & 15 Vict. c. 89, and 15 & 16 Vict. c. 85.	Metropolis Interments (Brompton Cemetery)	- - -	76,786 - 5	22
1 & 2 Geo. 4, c. 35	Conway Bridge	- - -	40,000 - -	23
56 Geo. 3, c. 83 (Local), 58 Geo. 3, c. 44	Glasgow and Carlisle Roads (English Section). *See* also below	- - -	33,333 18 5	24
	SCOTLAND:			
14 & 15 Vict. c. 66	Bridge at Inverness, Rebuilding	- - -	13,700 - -	25
56 Geo. 3, c. 83 (Local), 58 Geo. 3, c. 44	Glasgow and Carlisle Roads (Scotch Section). *See* also above	- - -	16,666 1 7	26
45 Geo. 3, c. 114	Leith Harbour and Docks, Improvement	- - -	265,000 - -	27
46 Geo. 3, c. 132	For the erection of a Lighthouse on Bell or Cape Rock, and for the purchase of the Island and Lighthouse of May.	- - -	55,000 - -	28
53 Geo. 3, c. 125 (Local)	Fife and Midlothian Ferries	- - -	10,000 - -	29
54 Geo. 3, c. 138	Queen's Ferry, Firth of Forth	- - -	10,000 - -	30
33 Geo. 3, c. 104, 45 Geo. 3, c. 85	Towards making and maintaining the Crinan Canal	- - -	74,400 - -	31
	IRELAND:			
3 & 4 Will. 4, c. 100, 1 & 2 Vict. c. 109, and 2 & 3 Vict. c. 97.	Tithe Relief	- - -	900,000 - -	32
	Total Closed Loan Services £.	- - -	*10,595,824 7 4*	33
	CURRENT AND UNCLOSED LOAN SERVICES:			
28 & 29 Vict. c. 106	Colonial Docks	- - -	52,000 - -	34
9 & 10 Vict. c. 101, and 13 & 14 Vict. c. 31.	Drainage of Land — England	- - -	2,116,510 17 7	35
	— Scotland	- - -	1,874,367 2 5	36
59 Geo. 3, c. 48, and 4 Geo. 4, c. 74	Menai Bridge	- - -	231,498 18 -	37
	Total Current and Unclosed Loan Services £.	- - -	*4,274,376 18 -*	38
	GROSS TOTAL £.	- - -	14,870,201 5 4	39

† Including 120,600*l.*, and 13,978*l.* 3*s.* 8*d.* for value of property transferred under 18 & 19 Vict. c. 95, and 27 & 28 Vict. c. 111.
§ Prior to the writing off of this Loan by 50 & 51 Vict. c. 37, receipts were taken in payment of interest.

Treasury Chambers,
24 July 1894.

PUBLIC LOANS.—ADVANCES AND REPAYMENTS.

of Loans made by the **TREASURY**.

	PRINCIPAL REPAID AND INTEREST PAID BY BORROWERS.					BALANCES OUTSTANDING AGAINST BORROWERS ON 31st MARCH 1894.					
	In the Year 1893–94.		Total to 31st March 1894.			Principal.					
						In Arrear.					
	Principal.	Interest.	Principal.	Interest.	Remitted. *	Written off from the Account of Assets of the Local Loans Fund.	Subsequently Recovered.	Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund. *	Other Arrears.	Not yet Due.	Interest on Loans outstanding as Assets of the Local Loans Fund
	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s.
1	- -	- -	2,202,200 - -	63,716 16 2	—	—	—	—	—	—	—
2	- -	- -	269,200 - -	5,069 1 2	—	—	—	—	—	—	—
3	- -	- -	1,338,000 - -	64,090 9 1	—	—	—	—	—	—	—
4	- -	- -	910,000 - -	278,813 - -	—	—	—	—	—	—	—
5	- -	- -	457,600 - -	209,699 19 8	—	—	—	—	—	—	—
6	- -	- -	135,000 - -	65,403 16 4	—	—	—	—	—	—	—
7	- -	- -	154,073 - 8	83,622 14 4	—	—	—	—	—	—	—
8	- -	- -	- - -	- - -	50,000 - -	—	—	—	—	—	—
9	- -	- -	- - -	- - -	20,000 - -	—	—	—	—	—	—
10	- -	- -	15,516 - 5	- - -	147,500 - -	—	—	—	—	—	—
11	- -	- -	- - -	- - -	236,000 - -	—	—	—	—	—	—
12	- -	- -	60,000 - -	31,729 11 8	- -	—	—	—	—	—	—
13	- -	- -	50,000 - -	21,166 14 3	—	—	—	—	—	—	—
14	- -	- -	1,219,490 10 7	- - -	6,108 5 1	—	—	—	—	—	—
15	- -	- -	431,000 - -	452,550 - -	—	—	—	—	—	—	—
16	- -	- -	61,099 7 6	33,716 17 8	22,600 12 6	—	—	—	—	—	—
17	- -	- -	10,000 - -	—	—	—	—	—	—	—	—
18	- -	- -	150,000 - -	30,908 11 2	—	—	—	—	—	—	—
19	- -	- -	†1,129,397 - 2	180,707 10 1	—	—	—	—	—	—	—
20	- -	- -	10,000 - -	- - -	12,300 - -	—	—	—	—	—	—
21	- -	- -	3,832 10 -	- - -	21 - -	—	—	—	—	—	—
22	- -	- -	76,786 - 5	55,836 13 5	—	—	—	—	—	—	—
23	- -	- -	10,000 - -	60,400 7 4	30,000 - -	—	—	—	—	—	—
24	- -	- -	- - -	1,243 18 9	33,333 18 5	—	—	—	—	—	—
25	- -	- -	3,100 - -	2,938 10 -	10,600 - -	—	—	—	—	—	—
26	- -	- -	2,109 9 7	12,859 11 4	14,556 12 -	—	—	—	—	—	—
27	- -	- -	86,625 10 4	110,626 15 6	178,374 9 8	—	—	—	—	—	—
28	- -	- -	55,000 - -	69,703 - 11	—	—	—	—	—	—	—
29	- -	- -	- - -	- - -	10,000 - -	—	—	—	—	—	—
30	- -	- -	- - -	- - -	10,000 - -	—	—	—	—	—	—
31	- -	- -	- - -	- - -	74,400 - -	—	—	—	—	—	—
32	- -	- -	- - -	- - -	900,000 - -	—	—	—	—	—	—
33	- -	- -	*8,840,029 9 8*	*1,834,803 18 10*	*1,755,794 17 8*	—	—	—	—	—	—
34	765 10 -	634 10 -	34,902 18 6	15,338 10 -	- - -	2,000 - -	- -	2,000 - -	- -	15,097 1 6	—
35	1,603 - -	165 - -	2,111,777 13 11	851,541 9 8	- - -	- -	- -	- -	- -	4,733 3 8	—
36	922 - -	138 - -	1,869,991 16 6	732,162 5 11	- - -	- -	- -	- -	- -	4,375 5 11	—
37	- -	- -	§7,225 7 10	185,264 9 4	- - -	231,498 18 -	7,225 7 10	224,273 10 2	—	—	—
38	3,290 10 -	937 10 -	4,023,897 16 9	1,784,306 14 11	- - -	233,498 18 -	7,225 7 10	226,273 10 2	- -	24,205 11 1	—
39	3,290 10 -	937 10 -	12,863,927 6 5	3,619,110 13 9	1,755,794 17 8	233,498 18	7,225 7 10	226,273 10 2	- -	24,205 11 1	—

* For details, *see* page 20.

E. W. Hamilton.

ACCOUNT, on 31st March 1894, of Loans made

MONEY PLACED AT THE DISPOSAL OF THE COMMISSIONERS.	£. s. d.	PURPOSES FOR WHICH ADVANCED.	ADVANCES. In the Year 1893–94. £. s. d.	ADVANCES. Total to 31 March 1894. £. s. d.	
1.		2.	3.	4.	
		CLOSED LOAN SERVICES:			
		GREAT BRITAIN:			
		Annuity Tax Abolition, Edinburgh Town Council.	- - -	56,500 - -	1
		Baths and Washhouses (England) - -	- - -	81,846 - -	2
		Bridges and Ferries (England) - - -	- - -	298,590 - -	3
		Bridges and Ferries (Scotland) - - -	- - -	53,706 - -	4
		Churches and Parochial Chapels (England)	- - -	440,218 - -	5
		Colleges (England) - - - - - -	- - -	108,000 - -	6
		Collieries and Mines (England) - -	- - -	303,700 - -	7
		Compensation for Damage during Riots (England).	- - -	80,750 - -	8
		Emigration (England) - - - - -	- - -	18,260 - -	9
		Fisheries (England) - - - - - -	- - -	9,000 - -	10
		Fisheries (Scotland) - - - - - -	- - -	24,700 - -	11
		Railways (England) - - - - - -	- - -	490,600 - -	12
		Relief of Parishes (England) - - -	- - -	2,700 - -	13
		Roads (England) - - - - -	- - -	562,300 - -	14
		Roads (Scotland) - - - - - -	- - -	103,970 - -	15
		South Wales Turnpike Trusts - - -	- - -	215,241 7 1	16
		Thames Tunnel - - - - - - -	- - -	250,500 - -	17
		Waterworks (England) - - - -	- - -	137,000 - -	18
		IRELAND:			
		Belfast and County Down Railway Company.	- - -	164,804 7 9	19
		Law Courts, See House, and Markets -	- - -	40,650 - -	20
		Railway Companies (Ireland) Temporary Advances Act.	- - -	159,356 - -	21
For particulars of Money placed at the disposal of the Commissioners, *see* next page - - - - - - - -		Roads - - - - - - - - -	- - -	12,000 - -	22
		Ulster Canal - - - - - - -	- - -	120,000 - -	23
		Union Workhouses - - - - - -	- - -	1,422,680 - -	24
		Workhouse - - - - - - - -	- - -	2,000 - -	25
		HARBOURS AND PASSING TOLLS, &c. ACT, 1861:			
		Isle of Man - - - - - - - -	- - -	202,600 - -	26
		Total Closed Loan Services - - - £.	- -	*5,361,565 14 10*	27
		CURRENT AND UNCLOSED LOAN SERVICES:			
		GREAT BRITAIN:			
		Allotments (England) - - - - -	- - -	3,135 - -	28
		Artizans and Labourers' Dwellings Improvement (England).	- - -	1,619,979 - -	29
		Artizans and Labourers' Dwellings Improvement (Scotland).	- - -	229,000 - -	30
		Burgh (formerly Police) Commissioners (Scotland).	- - -	34,355 - -	31
		Burial Grounds (England) - - -	3,040 - -	891,731 - -	32
		Burial Grounds (Scotland) - - -	220 - -	19,841 - -	33
		Canals, Rivers, and Drainage (England) -	- - -	1,635,600 - -	34
		Canals, Rivers, and Drainage (Scotland) -	- - -	100,000 - -	35
		Cattle Diseases Prevention Act, 1866 (England).	- - -	290,000 - -	36
		Harbours, Docks, and Piers (England) -	- - -	602,700 - -	37
		Harbours, Docks, and Piers (Scotland) -	30,000 - -	206,800 - -	38
		Improvement of Cities and Towns (England), and Battersea Park.	- - -	772,600 - -	39
		Improvement of Cities and Towns (Scotland).	- - -	147,000 - -	40
		Carried forward - - - £.	33,260 - -	6,552,741 - -	41

by the **PUBLIC WORKS LOAN COMMISSIONERS.**

	PRINCIPAL REPAID AND INTEREST PAID BY BORROWERS.				Remitted or Written off. *	BALANCES OUTSTANDING AGAINST BORROWERS ON 31 MARCH 1894.					
						Principal.					
	In the Year 1893-94.		Total to 31 March 1894.			In Arrear.					Interest on Loans outstanding as Assets of the Local Loans Fund.
	Principal.	Interest.	Principal.	Interest.		Written off from the Account of Assets of the Local Loans Fund.	Subsequently Recovered.	Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund. *	Other Arrears.	Not yet Due.	
	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	- -	- -	56,500 - -	9,994 10 -	—	—	—	—	—	—	—
2	- -	- -	81,846 - -	34,145 18 1	—	—	—	—	—	—	—
3	- -	- -	295,375 18 9	177,623 8 10	3,214 1 3	—	—	—	—	—	—
4	- -	- -	44,182 12 8	44,270 18 7	9,517 7 4	—	—	—	—	—	—
5	- -	- -	431,928 19 11	166,997 17 9	8,289 - 1	—	—	—	—	—	—
6	- -	- -	108,000 - -	52,362 17 3	—	—	—	—	—	—	—
7	- -	- -	299,877 3 4	53,089 3 9	3,822 16 8	—	—	—	—	—	—
8	- -	- -	80,750 - -	9,892 2 1	—	—	—	—	—	—	—
9	- -	- -	18,260 - -	2,429 5 2	—	—	—	—	—	—	—
10	- -	- -	8,336 18 6	1,534 11 8	663 1 6	—	—	—	—	—	—
11	- -	- -	24,700 - -	4,806 12 9	—	—	—	—	—	—	—
12	- -	- -	469,987 10 6	179,285 8 6	20,612 9 6	—	—	—	—	—	—
13	- -	- -	2,700 - -	354 10 9	—	—	—	—	—	—	—
14	- -	- -	503,288 5 1	241,234 13 8	59,011 14 11	—	—	—	—	—	—
15	- -	- -	67,473 5 1	49,728 5 6	36,496 14 11	—	—	—	—	—	—
16	- -	- -	215,241 7 1	125,854 - 1	—	—	—	—	—	—	—
17	- -	- -	100,000 - -	39,436 16 2	150,500 - -	—	—	—	—	—	—
18	- -	- -	137,000 - -	11,760 12 7	—	—	—	—	—	—	—
19	- -	- -	164,804 7 9	74,716 15 3	—	—	—	—	—	—	—
20	- -	- -	40,550 - -	24,790 16 9	—	—	—	—	—	—	—
21	13,647 14 1	451 15 4	159,356 - -	60,308 18 3	—	—	—	—	—	—	—
22	- -	- -	600 - -	480 - -	11,400 - -	—	—	—	—	—	—
23	- -	- -	- - -	675 15 9	120,000 - -	—	—	—	—	—	—
24	- -	- -	52,145 4 -	- - -	1,370,534 16 -	—	—	—	—	—	—
25	- -	- -	2,000 - -	1,044 8 1	—	—	—	—	—	—	—
26	- -	- -	168,607 4 2	58,415 11 -	33,992 15 10	—	—	—	—	—	—
27	*13,647 14 1*	*451 15 4*	*3,533,510 16 10*	*1,425,233 18 3*	*1,828,054 18 -*	—	—	—	—	—	—
28	39 7 6	116 9 11	140 14 4	506 8 3	- - -	- - -	- - -	- - -	- - -	2,994 5 8	—
29	978 6 7	1,457 1 9	1,582,101 13 11	270,518 - 2	- - -	- - -	- - -	- - -	- - -	37,877 6 1	—
30	68,474 10 1	3,775 - 10	157,657 10 11	79,101 15 9	- - -	- - -	- - -	- - -	- - -	71,342 9 1	—
31	503 13 1	247 11 2	29,698 1 1	20,902 13 1	- - -	- - -	- - -	- - -	- - -	4,656 18 11	—
32	5,566 13 9	1,804 16 7	856,028 17 1	475,834 1 11	1,850 - -	- - -	- - -	- - -	89 6 -	33,762 16 11	13 7 6
33	365 15 4	115 13 3	17,406 6 7	9,090 18 4	- - -	- - -	- - -	- - -	- - -	2,434 13 5	—
34	4,934 18 3	5,823 3 5	1,442,362 16 10	683,968 14 1	43,279 3 8	- - -	- - -	- - -	- - -	149,957 19 6	—
35	- -	- -	100,000 - -	34,899 1 4	—	—	—	—	—	—	—
36	12,526 2 11	1,701 12 1	250,169 1 9	157,747 4 2	- - -	- - -	- - -	- - -	- - -	39,830 18 3	—
37	512 8 1	1,150 11 11	551,885 10 9	242,820 9 8	14,038 5 1	9,287 10 -	- - -	9,287 10 -	- - -	27,488 14 2	—
38	1,497 7 -	1,427 1 3	113,660 17 7	57,795 15 10	21,050 - -	16,500 - -	- - -	16,500 - -	1,269 2 7	54,319 19 10	2,361 18 1
39	62 11 8	20,007 10 4	672,512 4 11	387,096 7 3	- - -	- - -	- - -	- - -	100,000 - -	87 15 1	54,700 - -
40	- -	- -	147,000 - -	62,810 4 -	—	—	—	—	—	—	—
41	95,461 14 3	37,626 12 6	5,920,623 15 9	2,483,091 13 10	80,217 8 9	25,787 10 -	- - -	25,787 10 -	101,358 8 7	424,753 16 11	57,075 5 7

* For details, *see* pages 21 and 22.

ACCOUNT, on 31st March 1894, of Loans made

MONEY PLACED AT THE DISPOSAL OF THE COMMISSIONERS.			PURPOSES FOR WHICH ADVANCED.	ADVANCES. In the Year 1893-94.	ADVANCES. Total to 31 March 1894.	
1.			2.	3.	4.	
				£. s. d.	£. s. d.	
			Brought forward - - -	33,260 - -	6,552,741 - -	1
			CURRENT AND UNCLOSED LOAN SERVICES—*continued.*			
			GREAT BRITAIN—*continued.*			
			Labouring Classes' Dwellings and Housing of the Working Classes Acts (England).	46,400 - -	1,280,021 - -	2
			Labouring Classes' Dwellings and Housing of the Working Classes Acts (Scotland).	- - -	600 - -	3
			Law Courts, Gaols, and other Public Buildings (England).	- - -	806,786 - -	4
			Law Courts, Gaols, and other Public Buildings (Scotland).	- - -	27,950 - -	5
			Local Authorities, other than Sanitary Loans (England).	29,749 - -	1,270,803 - -	6
			Local Authorities, other than Sanitary Loans (Scotland).	- - -	9,710 - -	7
			Lunatic Asylums (England) - - -	- - -	419,601 - -	8
			Military Lands Act (England) - - -	2,190 - -	2,190 - -	9
			Military Lands Act (Scotland) - - -	3,500 - -	3,500 - -	10
			Portpatrick Railway Company (Scotland)	- - -	141,141 - -	11
			Prisons (England) - - - - - -	- - -	84,058 - -	12
			Prisons (Scotland) - - - - - -	- - -	17,815 - -	13
			Public Works (Manufacturing Districts) Act, 1863-64 (England).	- - -	1,759,015 - -	14
			Sanitary Loans (England) - - - -	523,616 - -	13,096,165 - -	15
			Sanitary Loans (Scotland) - - - -	67,045 - -	1,461,428 - -	16
			School Boards (England) - - - -	690,891 - -	16,522,393 - -	17
			School Boards (Scotland) - - - -	123,107 - -	3,937,036 - -	18
			Workhouses (England) - - - -	9,025 - -	3,983,138 - -	19
Cash placed at the disposal of the Public Works Loan Commissioners :—						
	£. s. d.	£. s. d.	IRELAND :			
			Burial Boards - - - - - - -	- - -	18,678 - -	20
Total to 31 March 1893 -	61,405,133 6 7		Harbours and Canals - - - - -	- - -	40,850 - -	21
			Railways - - - - - - - -	- - -	2,686,750 - -	22
In the year 1893-94 - -	1,582,783 - -		Sewage Utilisation - - - - -	- - -	11,035 - -	23
		62,987,916 6 7	Waterworks - - - - - - -	- - -	479,000 - -	24
Advanced to Borrowers :—			HARBOURS AND PASSING TOLLS, &c. ACT, 1861 :			
Total to 31 March 1893 -	61,350,036 3 11		England and Wales - - - - -	29,000 - -	1,348,870 - -	25
			Scotland - - - - - - - -	25,000 - -	891,200 - -	26
In the year 1893-94 - -	1,582,783 - -		Ireland - - - - - - - -	- - -	333,779 9 1	27
	62,932,819 3 11		Colonies - - - - - - - -	- - -	385,000 - -	28
			Total Current and Unclosed Loan Services - - - - - £.	*1,582,783 - -*	*57,571,253 9 1*	29
Add,—			Add,— *Closed Loan Services* - - £.	- - -	*5,361,565 14 10*	30
Office Expenses and Forged Exchequer Bill Certificate.	55,097 2 8		£.	1,582,783 - -	62,932,819 3 11	31
		62,987,916 6 7	Office Expenses, 1842 to 1854 - - -	- - -	41,097 2 8	32
			Forged Exchequer Bill Certificate in 1824 -	- - -	14,000 - -	33
Balance in hand - - -		Nil.	£.	1,582,783 - -	62,987,916 6 7	34

Public Works Loan Board,
6 July 1894.

R. Philpot, Secretary.

by the Public Works Loan Commissioners—*continued.*

	PRINCIPAL REPAID AND INTEREST PAID BY BORROWERS.				Remitted or Written off. *	BALANCES OUTSTANDING AGAINST BORROWERS ON 31 MARCH 1894.					
						Principal.					
	In the Year 1893–94.		Total to 31 March 1894.			In Arrear.					
	Principal.	Interest.	Principal.	Interest.		Written off from the Account of Assets of the Local Loans Fund.	Subsequently Recovered.	Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund.	Other Arrears.	Not yet Due.	Interest on Loans outstanding as Assets of the Local Loans Fund.
	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	95,461 14 3	37,626 12 6	5,920,623 15 9	2,483,091 13 10	80,217 8 9	25,787 10 –	– –	25,787 10 –	101,358 8 7	424,753 16 11	57,075 5 7
2	91,931 19 10	27,657 7 5	626,938 9 2	438,634 2 5	– – –	– – –	– –	– – –	11,951 5 –	641,131 5 10	1,089 11 11
3	21 15 7	22 2 5	63 7 8	68 6 4	– – –	– – –	– –	– – –	– –	536 12 4	—
4	211 8 5	60 – 4	805,770 17 4	343,509 2 10	– – –	– – –	– –	– – –	– –	1,015 2 8	—
5	– – –	– –	27,950 – –	10,395 19 11	—	—	—	—	—	—	—
6	18,543 – 10	4,725 7 10	1,143,267 4 2	506,910 1 4	6,485 14 11	– – –	– –	– – –	– –	121,050 – 11	—
7	205 6 3	109 19 1	7,435 14 8	4,525 2 5	– – –	– – –	– –	– – –	– –	2,274 5 4	—
8	785 11 4	91 6 7	418,568 8 4	219,094 – 5	– – –	– –	– –	– – –	– –	1,032 11 8	—
9	– – –	– –	– – –	– – –	– – –	– –	– –	– – –	– –	2,190 – –	—
10	– – –	– –	– – –	– – –	– – –	– – –	– –	– – –	– –	3,500 – –	—
11	4,032 13 2	1,993 18 1	87,209 15 –	73,581 16 8	– – –	– – –	– –	– – –	– –	53,931 5 –	—
12	4,645 5 2	1,163 4 1	59,087 17 10	31,245 7 –	– – –	– – –	– –	– – –	– –	24,970 2 2	—
13	8,017 14 9	455 18 8	14,987 3 11	6,513 6 7	– – –	– – –	– –	– – –	– –	2,827 16 1	—
14	47,867 19 1	4,396 2 1	1,681,560 7 6	905,538 11 10	– – –	– – –	– –	– – –	– –	77,454 12 6	—
15	639,631 4 10	255,052 7 10	6,186,081 6 1	4,060,945 18 7	– – –	– – –	– –	– – –	948 4 5	6,909,135 9 6	812 15 4
16	42,614 14 7	35,675 19 4	495,560 11 1	498,988 6 7	– – –	– – –	– –	– – –	– –	965,867 8 11	—
17	521,540 15 9	420,729 13 1	4,622,189 1 1	6,937,661 11 5	– – –	– – –	– –	– – –	1,687 14 3	11,898,516 4 8	1,962 19 –
18	124,127 13 5	88,353 1 –	1,443,985 3 5	1,469,404 14 5	– – –	– – –	– –	– – –	699 6 6	2,492,351 10 1	619 12 2
19	4,682 19 2	2,223 14 2	3,924,046 12 10	1,298,103 4 11	3,500 – –	– – –	– –	– – –	– –	55,591 7 2	—
20	– – –	– –	18,628 – –	6,367 13 2	– – –	– – –	– –	– – –	50 – –	– – –	2 10 –
21	305 – –	22 8 9	34,785 – –	18,349 – 5	6,000 – –	– – –	– –	– – –	– –	65 – –	—
22	20,327 8 9	448 10 8	†2,649,634 4 11	†1,525,211 4 2	24,671 6 9	12,450 – –	‡ 5 11 8	12,444 8 4	—	—	—
23	15 – –	1 10 –	11,020 – –	4,875 11 11	– – –	– – –	– –	– – –	– –	15 – –	—
24	210 – –	95 13 –	477,320 – –	371,285 5 2	– – –	– – –	– –	– – –	– –	1,680 – –	—
25	63,135 15 9	29,945 12 1	502,475 12 3	792,566 6 8	– – –	23,800 – –	‡ 1,800 – –	22,000 – –	50,218 16 11	774,175 10 10	508 – 4
26	9,114 15 1	11,328 13 2	464,882 17 9	364,706 2 3	– – –	61,988 13 9	– –	61,988 13 9	1,742 19 9	362,585 8 9	7,272 17 11
27	4,444 9 9	4,447 18 6	79,788 11 5	151,031 6 3	– – –	154,166 – –	– –	154,166 – –	27 12 11	99,797 4 9	19 17 1
28	7,393 14 9	6,148 9 –	216,723 15 4	164,616 10 6	– – –	– – –	– –	– – –	– –	168,276 4 8	—
29	*1,709,068 – 6*	*932,796 9 8*	*31,920,583 17 6*	*22,747,220 8 –*	*120,874 10 5*	*278,192 3 9*	*1,805 11 8*	*276,386 12 1*	*168,684 8 4*	*25,084,724 – 9*	*69,363 9 4*
30	*13,647 14 1*	*451 15 4*	*3,533,510 16 10*	*1,425,233 18 3*	*1,828,054 18 –*	—	—	—	—	—	—
31	†1,722,715 14 7	†933,248 5 –	†35,454,094 14 4	†24,172,454 6 3	1,948,929 8 5	278,192 3 9	1,805 11 8	276,386 12 1	168,684 8 4	25,084,724 – 9	69,363 9 4
32	– – –	– –	– – –	– – –	41,097 2 8	—	—	—	—	—	—
33	– – –	– –	– – –	– – –	14,000 – –	—	—	—	—	—	—
34	†1,722,715 14 7	†933,248 5 –	†35,454,094 14 4	†24,172,454 6 3	2,004,026 11 1	278,192 3 9	1,805 11 8	276,386 12 1	168,684 8 4	25,084,724 – 9	69,363 9 4
	+ 7,076 11 4	– 7,076 11 4									
	1,729,792 5 11	926,171 13 8									

£. 25,529,795. 1. 2.

* For details, *see* pages 21 and 22.

† £. 7,076 11. 4. has this year been transferred from account of Interest to account of Principal to adjust the account of the Athenry and Ennis Junction Railway Company, in accordance with the terms of the Public Works Loans (No. 3) Act, 1893 (56 & 57 Vict. c. 65).

‡ These amounts have been paid to the Local Loans Fund.

ACCOUNT, on 31st March 1894, of Loans made by

MONEY PLACED AT THE DISPOSAL OF THE COMMISSIONERS.		Acts under which Advances have been made.	Purposes for which Advanced.	ADVANCED TO BORROWERS. In the Year ended 31 March 1894.	ADVANCED TO BORROWERS. Total up to 31 March 1894.	
1.		2.	3.	4.	5.	
	£. s. d.		**CLOSED LOAN SERVICES:**	£. s. d.	£. s. d.	
		6 Geo. 4, c. 101 - -	Roads and Bridges, Repairs of -	- -	197,167 8 6	1
		1 & 2 Will. 4, c. 33 -	Repair of Grant Roads - - -	- -	68,143 - -	2
		1 & 2 Will. 4, c. 33; 9 Vict. c. 1.	Grand Juries of Counties, Relief Works.	- -	226,349 19 11	3
		1 & 2 Will. 4, c. 33 -	Exchequer Bills, issued and re-lodged.	- -	3,700 - -	4
		23 & 24 Vict. c. 104 -	Maynooth College - - - -	- -	18,642 10 -	5
		2 & 3 Vict. c. 61 - -	Improvement of Shannon Navigation.	- -	294,090 - -	6
		6 & 7 Will. 4, c. 108 -	Ecclesiastical Commissioners - -	- -	100,000 - -	7
FOR PUBLIC WORKS LOANS:		9 & 10 Vict. c. 107 -	Employment of the Labouring Poor.	- -	4,797,648 12 1	8
By Act 1 & 2 Will. 4, c. 33, and Acts continuing same.	4,434,298 15 7	9 Vict. c. 4 - - -	River Drainage, Preliminary Expenses.	- -	23,500 - -	9
		6 Geo. 4, c. 128; 40 Geo. 3, c. 60, s. 15 (Local).	Commissioners of Wide Streets, Dublin.	- -	263,624 3 11	10
		1 Geo. 4, c. 39 - -	Relief of Trade - - - - -	- -	178,076 7 7	11
		56 Geo. 3, c. 62 - -	Dunleary Harbour - - - -	- -	218,769 4 7	12
		6 & 7 Vict. c. 55, and 13 & 14 Vict. c. 51.	Suitors' Fund, Court of Exchequer (in aid of).	- -	126,491 10 2	13
FOR CONSOLIDATED FUND ADVANCES:		9 Vict. c. 3 - - -	Fishery Piers, Preliminary Inquiries.	- -	500 - -	14
Pursuant to various Acts -	20,433,133 17 5	54 Geo. 3, c. 167 - -	Trinity College, Dublin - - -	- -	18,461 10 9	15
		6 & 7 Will. 4, c. 116 -	County Tyrone - - - - -	- -	8,000 - -	16
		54 Geo. 3, c. 230 (Local)	Londonderry, Mayor, &c. of - -	- -	13,846 3 1	17
		6 Geo. 4, c. 128 - -	Corn Exchange, Dublin - - -	- -	7,846 3 1	18
FOR LAND IMPROVEMENT:		3 & 4 Will. 4, c. 100 -	Tithe Million, Expenses of - -	- -	5,210 15 -	19
By Act 10 Vict. c. 32, and Acts continuing same.	2,760,000 - -	2 Will. 4, c. 41 - -	Relief of Clergy - - - - -	- -	49,990 - -	20
		58 Geo. 3, c. 47 - -	Fever Hospitals - - - - -	- -	78,145 12 6	21
		58 Geo. 3, c. 47, and 2 Will. 4, c. 9.	Cholera Expenses - - - - -	- -	196,575 2 9	22
		43 Geo. 3, c. 158, and 49 Geo. 3, c. 103.	Board of First Fruits - - -	- -	127,948 12 3	23
		54 Geo. 3, c. 180; 3 Geo. 4, c. 1.	Insurrection Acts - - - - -	- -	37,989 - -	24
		54 Geo. 3, c. 131 - -	Peace Preservation Acts - - -	- -	461,267 11 8	25
		3 Geo. 4, c. 103, and 6 & 7 Will. 4, c. 13.	Constabulary - - - - - -	- -	3,825,095 19 6	26
		3 Geo. 4, c. 34; 9 Vict. c. 2, and 9 & 10 Vict. c. 78.	Public Works - - - - - -	- -	280,615 3 10	27
		7 Geo. 4, c. 62, and 6 & 7 Will. 4, c. 84.	Valuation of Land and Tenements -	- -	703,942 19 7	28
		2 & 3 Will. 4, c. 86 -	Post Roads - - - - - -	- -	490,347 7 6	29
		45 Geo. 3, c. 43 - -	Turnpike Road Debentures - -	- -	41,037 15 3	30
		56 Geo. 3, c. 71 - -	Howth Turnpike Road - - -	- -	3,692 6 2	31
		12 Vict. c. 24, and 12 & 13 Vict. c. 3.	General Rate in Aid - - -	- -	150,000 - -	32
		50 Geo. 3, c. 103, and 7 Geo. 4, c. 74.	Gaols and Bridewells - - - -	- -	892,758 6 9	33
		6 Geo. 4, c. 54 - -	Lunatic Asylums Support - -	- -	3,523,809 18 10	34
		10 Vict. c. 7 - - -	Temporary Relief - - - - -	- -	953,551 19 -	35
		13 Vict. c. 14 - -	Consolidated Annuities - - -	- -	1,900 - -	36
		13 Vict. c. 14 - -	Distressed Poor Law Unions - -	- -	300,000 - -	37
		4 Geo. 4, c. 99, and 2 & 3 Will. 4, c. 119.	Tithe Composition - - - -	- -	279,451 2 7	38
		43 Vict. c. 4 - - -	Relief of Distress - - - -	- -	15,756 - -	39
Carried forward - - - £.	27,627,432 13 -		*Total Closed Services* - - - £.	- -	*18,983,942 6 10*	40

COMMISSIONERS OF PUBLIC WORKS in *Ireland.*

	PRINCIPAL REPAID AND INTEREST PAID BY BORROWERS.				Remitted. *	BALANCES OUTSTANDING AGAINST BORROWERS ON 31 MARCH 1894.					
	In the Year ended 31 March 1894.		Total to 31 March 1894.			Principal.					
						In Arrear.					
	Principal.	Interest.	Principal.	Interest.		Written off from the Account of Assets of the Local Loans Fund.	Subsequently Recovered.	Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund. *	Other Arrears.	Not yet Due.	Interest on Loans outstanding as Assets of the Local Loans Fund.
	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	- - -	- - -	197,167 8 6	—	—	—	—	—	—	—	—
2	- - -	- - -	68,143 - -	—	—	—	—	—	—	—	—
3	- - -	- - -	69,671 18 1	18,666 3 2	156,678 1 10	—	—	—	—	—	—
4	- - -	- - -	3,700 - -	361 14 7	—	—	—	—	—	—	—
5	- - -	- - -	2,785 - 10	3,110 14 5	15,857 9 2	—	—	—	—	—	—
6	- - -	- - -	281,453 7 2	48,460 - 9	12,636 12 10	—	—	—	—	—	—
7	- - -	- - -	100,000 - -	43,453 11 1	—	—	—	—	—	—	—
8	- - -	- - -	502,700 13 10	87,279 14 2	4,294,947 18 3	—	—	—	—	—	—
9	- - -	- - -	9,726 8 10	- - -	13,773 11 2	—	—	—	—	—	—
10	- - -	- - -	36,895 6 5	116,277 13 4	226,728 17 6						
11	- - -	- - -	142,775 17 9	- - -	35,300 9 10						
12	- - -	- -	73,514 10 9	124,825 - 7	145,254 13 10						
13	- - -	- - -	559 6 3	7,800 7 2	125,932 3 11						
14	- - -	- - -	500 - -	- - -	- - -						
15	- - -	- - -	18,461 10 9	- - -	- - -						
16	- - -	- - -	8,000 - -	- - -	- - -						
17	- - -	- - -	9,803 1 -	- - -	4,043 2 1						
18	- - -	- - -	218 4 8	3,250 8 2	7,627 18 5						
19	- - -	- - -	5,200 14 8	- - -	10 - 4						
20	- - -	- - -	16,496 6 11	- - -	33,493 13 1						
21	- - -	- - -	78,145 12 6	- - -	- - -						
22	- - -	- - -	196,213 2 9	- - -	362 - -						
23	- - -	- - -	35,328 1 10	62 9 3	92,620 10 5						
24	- - -	- - -	37,715 18 10	- - -	273 1 2	These advances were made by the Vice Treasurer, Paymaster of Civil Services, and Paymaster General.					
25	- - -	- - -	436,758 15 2	- - -	24,508 16 6						
26	- - -	- - -	3,588,748 15 10	- - -	236,347 3 8						
27	- - -	- - -	225,682 13 1	18,599 5 -	54,932 10 9						
28	- - -	- - -	703,436 13 2	- - -	506 6 5						
29	- - -	- - -	490,347 7 6	- - -	- - -						
30	- - -	- - -	13,350 1 7	14,782 18 8	27,687 13 8						
31	- - -	- - -	- - -	- - -	3,692 6 2						
32	- - -	- - -	150,000 - -	- - -	- - -						
33	- - -	- - -	890,830 1 -	- 15 3	1,928 5 9						
34	- - -	- - -	3,523,809 18 10	- 3 6	—						
35	- - -	- - -									
36	- - -	- - -	528,181 7 11	- - -	727,270 11 1						
37	- - -	- - -									
38	- - -	- - -	51,724 6 6	- - -	227,726 16 1						
39	- - -	- - -	15,756 - -	764 5 6	—						
40	- - -	- - -	*12,513,801 12 11*	*487,695 4 7*	*6,470,140 13 11*	—	—	—	—	—	—

* For details, *see* pages 23 and 24.

ACCOUNT, on 31st March 1894, of Loans made by the

MONEY PLACED AT THE DISPOSAL OF THE COMMISSIONERS.		Acts under which Advances have been made.	Purposes for which Advanced.	ADVANCED TO BORROWERS. In the Year ended 31 March 1894.	ADVANCED TO BORROWERS. Total up to 31 March 1894.	
1.		2.	3.	4.	5.	
	£. s. d.		**CURRENT AND UNCLOSED LOAN SERVICES:**	£. s. d.	£. s. d.	
Brought forward - - -	27,627,432 13 –					
		1 & 2 Will. 4, c. 33 -	Grand Juries of Counties, Making and Improving Roads, Court-houses, &c.	9,012 12 11	785,282 8 4	1
		1 & 2 Will. 4, c. 33 -	Local Boards, Improving Townships, &c.	- -	184,624 – –	2
		1 & 2 Will. 4, c. 33, &c.	Roads and Bridges - - - -	- -	200,577 – 4	3
FOR PUBLIC WORKS LOANS (IRELAND):		1 & 2 Will. 4, c. 33 -	Inland Navigation - - - -	- -	134,297 6 2	4
Under Act 40 & 41 Vict. c. 27, continued per Act 41 Vict. c. 18, 42 & 43 Vict. c. 77, 43 & 44 Vict. c. 1, 44 & 45 Vict. c. 38, 45 & 46 Vict. c. 62, 46 & 47 Vict. c. 42, 47 & 48 Vict. c. 49, 48 & 49 Vict. c. 65, 49 & 50 Vict. c. 45, 50 & 51 Vict. c. 37, 51 & 52 Vict. c. 39, 52 & 53 Vict. c. 71, 53 & 54 Vict. c. 50, 54 & 55 Vict. c. 59, 55 & 56 Vict. c. 61, and 56 & 57 Vict. c. 24.	10,530,000 – –	1 & 2 Will. 4, c. 33 -	Public Buildings - - - -	- -	82,000 – –	5
		1 & 2 Will. 4, c. 33 -	Railways - - - - - -	10,000 – –	1,195,636 10 11	6
		1 & 2 Will. 4, c. 33 -	Quarries, Mines, &c. - - -	- -	16,411 19 2	7
		1 & 2 Will. 4, c. 33 -	Harbours, Docks, &c. - - -	8,800 – –	532,582 1 2	8
		9 Vict. c. 3, &c. - -	Fishery Piers, and Harbours -	- -	53,544 17 3	9
		1 & 2 Will. 4, c. 33 -	Reclamation of Waste Lands -	- -	130,651 – –	10
		29 & 30 Vict. c. 44 -	Labourers' Dwellings in Towns -	50 – –	189,911 15 2	11
		48 & 49 Vict. c. 72 -	Housing of the Working Classes -	24,116 – –	302,121 10 6	12
		38 & 39 Vict. c. 36 -	Artizans' Dwellings - - - -	- -	81,000 – –	13
		33 & 34 Vict. c. 112, &c.	Glebe Loans - - - - -	10,164 – –	504,363 17 4	14
		37 & 38 Vict. c. 93, and 41 & 42 Vict. c. 52.	Public Health - - - - -	138,289 12 1	2,078,046 6 9	15
		5 & 6 Vict. c. 89 - -	River Drainage and Navigation -	- -	2,082,052 7 3	16
		26 & 27 Vict. c. 88 -	River Drainage - - - -	- -	816,944 18 10	17
		29 & 30 Vict. c. 49, and 43 & 44 Vict. c. 14, s. 13.	River Drainage Maintenance - -	941 10 1	49,198 8 4	18
		57 Geo. 3, c. 34 - -	Public Works Loans - - -	- -	491,444 19 8	19
		6 & 7 Will. 4, c. 116 -	Repairs of Post Roads and Bridges	402 17 1	135,684 8 1	20
		10 Vict. c. 32, s. 15 -	Land Improvement, Preliminary Expenses.	1,000 – –	66,000 – –	21
		16 & 17 Vict. c. 136 -	Repairs of Fishery Piers and Harbours.	- -	16,918 2 10	22
		19 & 20 Vict. c. 62 -	Maintenance of Navigation Works	125 1 9	2,609 1 9	23
		1 & 2 Geo. 4, c. 33, 18 & 19 Vict. c. 109, and 40 & 41 Vict. c. 27.	Lunatic Asylums Buildings - -	51,528 – –	1,591,922 6 –	24
		53 Geo. 3, c. 107, and 3 Geo. 4, c. 72.	Building Schools - - - -	- -	10,293 5 7	25
		43 Vict. c. 1 - - -	Seed Supply - - - - -	- -	647,562 11 10	26
		54 Vict. c. 1 - - -	- ditto - - - - -	- -	274,520 14 1	27
		45 & 46 Vict. c. 47 -	Emigration - - - - -	- -	11,755 3 10	28
		46 & 47 Vict. c. 60, &c.	Labourers' Acts - - - -	71,627 5 –	1,236,282 14 8	29
		10 Vict. c. 32 - -	Improvement of Lands, viz.: Drainage, Erection of Farm Buildings and Farm Labourers' Dwellings, Planting for Shelter, &c.	32,321 – –	4,106,157 3 10	30
		38 & 39 Vict. c. 82 -	National School Teachers' Residences.	8,543 – –	147,279 10 –	31
FOR IRISH LAND ACT PURPOSES:		42 & 43 Vict. c. 25 -	Dispensary Houses - - - -	7,049 – –	92,956 19 1	32
		47 & 48 Vict. c. 22 -	Non-Vested Schools and Training Colleges.	2,100 – –	44,556 10 –	33
Act 33 & 34 Vict. c. 46 - -	518,716 13 –	44 & 45 Vict. c. 49, s. 31	Land Law.—Advances to tenants for improvements of their holdings.	41,182 – –	854,337 – –	34
		33 & 34 Vict. c. 46 -	For Advances to tenants for purchase of their farms, and to landlords for reclaiming waste lands, and compensating tenants for improvement and for disturbance.	- -	518,932 16 7	35
Total to 31 March 1893 - - £. 38,236,149 6 –						
In Year 1893-94 - - 440,000 – –						
	38,676,149 6 –					
			Total Current and Unclosed Services - - - - £.	*417,251 18 11*	*19,668,459 15 4*	36
TOTAL Amount Advanced to Borrowers on 31 March 1894, as shown in Column 5 £.	38,652,402 2 2					
			Add,—*Total Closed Services* - - £.	- -	*18,983,942 6 10*	37
Balance in hands of Commissioners of Public Works - £.	23,747 3 10		GROSS TOTAL - - - £.	417,251 18 11	38,652,402 2 2	38

O. H. Braddell, Accountant.

Office of Public Works, Dublin,
10 May 1894.

Commissioners of Public Works in *Ireland*—continued.

	PRINCIPAL REPAID AND INTEREST PAID BY BORROWERS.				Remitted.	BALANCES OUTSTANDING AGAINST BORROWERS ON 31 MARCH 1894.					
						Principal.					
						In Arrear.					
	In the Year ended 31 March 1894.		Total to 31 March 1894.			Written off from the Account of Assets of the Local Loans Fund.	Subsequently Recovered.	Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund. *	Other Arrears.	Not yet Due.	Interest on Loans outstanding as Assets of the Local Loans Fund.
	Principal.	Interest.	Principal.	Interest.							
	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.	16.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	5,222 9 11	1,912 2 10	740,213 3 6	125,939 2 3	- - -	- - -	- -	- - -	- -	45,069 4 10	—
2	4,476 2 9	4,556 7 10	61,301 12 4	64,718 13 7	- - -	- - -	- -	- - -	- -	123,322 7 8	—
3	6,954 1 8	2,808 13 6	127,025 10 1	91,715 7 2	6,821 11 11	- - -	- -	- - -	- -	66,729 18 4	—
4	2,054 14 11	3,198 8 6	29,122 1 1	93,936 4 6	10,000 - -	9,668 15 -	- -	9,668 15 -	8,147 7 10	77,359 2 3	150 15 9
5	778 17 5	1,072 7 2	50,901 12 3	14,721 14 -	1,953 17 11	- - -	- -	- - -	- -	29,144 9 10	—
6	9,218 7 10	16,088 7 6	460,159 11 9	373,554 12 5	- - -	† 38,000 - -	- -	38,000 - -	274,797 12 1	422,679 7 1	154,797 4 9
7	104 11 10	59 16 2	15,026 9 11	3,434 17 3	- - -	- - -	- -	- - -	- -	1,385 9 3	—
8	9,624 5 2	14,341 5 2	129,580 14 4	276,898 17 10	74,836 3 3	- - -	- -	- - -	12,530 4 11	315,634 18 8	9,668 - 2
9	61 10 9	20 15 9	53,356 12 4	6,068 12 10	- - -	- - -	- -	- - -	- -	188 4 11	—
10	205 17 8	- - -	205 17 8	12,000 - -	- - -	‡ 130.445 2 4	- -	130,445 2 4	—	—	—
11	7,344 8 9	5,234 11 3	61,826 9 2	78,132 5 9	635 13 3	381 13 9	- -	381 13 9	1,234 13 9	125,833 5 3	694 5 5
12	8,151 7 11	7,575 10 1	63,097 5 6	36,195 5 -	- - -	- - -	- -	- - -	73 2 4	238,951 2 8	90 5 1
13	989 14 8	819 - 4	59,435 - 10	30,035 - 10	- - -	- - -	- -	- - -	- -	21,564 19 2	—
14	16,171 18 7	12,393 14 -	154,921 19 -	179,104 11 6	- - -	- - -	- -	- - -	72 18 7	349,368 19 9	72 14 2
15	39,718 6 5	37,203 2 10	999,305 11 11	496,225 4 4	- - -	- - -	- -	- - -	1,058 16 11	1,077,681 17 11	878 6 8
16	99 10 11	10 9 1	873,984 19 1	788,116 17 6	1,207,582 5 7	- - -	- -	- - -	485 2 7	- - -	25 19 4
17	15,609 8 5	19,986 18 2	236,910 19 8	235,557 18 9	- - -	§ 3,333 - 7	- -	3,333 - 7	5,656 5 8	571,044 12 11	5,421 - 5
18	1,545 - 9	402 19 7	39,896 - 9	13,243 15 8	155 - -	- -	- -	- - -	1,501 9 10	7,645 17 9	236 6 5
19	- - -	180 - -	307,533 6 3	198,522 5 10	177,911 13 5	- - -	- -	- - -	- -	6,000 - -	—
20	410 9 8	12 15 11	135,347 10 10	212 7 8	- - -	- - -	- -	- - -	- -	336 17 3	—
21	904 6 4	- - -	64,230 2 7	- - -	1,013 3 1	86 11 8	- -	86 11 8	- -	670 2 8	—
22	883 14 6	46 5 7	16,573 8 8	1,472 14 4	344 14 2	—	—	—	—	—	—
23	- - -	- - -	2,484 - -	1 16 3	- - -	- - -	- -	- - -	- -	125 1 9	—
24	22,394 5 7	8,536 8 5	1,315,773 3 5	68,845 10 9	12,183 - -	- - -	- -	- - -	- -	263,266 2 7	—
25	16 1 7	8 12 5	9,597 13 -	108 10 4	350 15 4	- - -	- -	- - -	103 6 11	241 10 4	—
26	- - -	- - -	635,505 10 11	- - 9	- - -	- - -	- -	- - -	12,057 - 11	—	—
27	111,699 7 -	3,402 - 8	261,893 2 6	16,074 14 6	- - -	- - -	- -	- - -	12,627 11 7	—	—
28	608 18 11	169 1 2	7,833 10 7	2,618 13 -	- -	- - -	- -	- - -	19 16 -	3,901 17 3	7 5 6
29	15,399 3 7	38,658 9 8	76,840 17 1	184,029 13 6	- - -	- - -	- -	- - -	161 - 11	1,159,280 16 8	664 14 11
30	64,952 5 8	39,709 12 10	2,862,533 3 10	1,517,102 11 4	- - -	‖ 12,369 6 5	- -	12,369 6 5	17,763 13 9	1,213,490 19 10	11,092 13 11
31	2,693 12 1	4,438 16 -	16,179 14 4	30,302 1 2	- - -	- - -	- -	- - -	3 2 3	131,096 13 5	6 13 10
32	1,496 9 -	2,744 12 10	11,841 8 -	17,845 2 6	- - -	- - -	- -	- - -	44 6 9	81,071 4 4	70 13 3
33	891 15 -	1,354 3 3	4,316 11 8	5,893 9 9	- - -	- - -	- -	- - -	- -	40,239 18 4	—
34	31,614 11 2	21,195 11 8	201,193 17 1	169,681 1 5	- - -	¶ 2,840 7 11	- -	2,840 7 11	5,924 - -	644,378 15 -	4,102 11 9
35	8,601 4 3	10,332 11 8	190,720 12 9	251,906 9 -	- - -	- - -	- -	- - -	3,508 11 6	324,703 12 4	4,303 8 7
36	*390,897 - 8*	*258,473 11 10*	*10,276,669 4 8*	*5,384,216 13 3*	*1,493,787 17 11*						
37	- - -	- - -	*12,513,801 12 11*	*487,695 4 7*	*6,470,140 13 11*						
38	390,897 - 8	258,473 11 10	22,790,470 17 7	5,871,912 2 10	7,963,928 11 10	197,124 17 8	- -	197,124 17 8	357,770 5 1	7,343,107 10 -	192,282 19 6

£. 7,898,002. 12. 9.

(*a*) Including 101,235*l.*, written off from the Assets of the Local Loans Fund, under Act 55 & 56 Vict. c. 61. This amount will be paid from the Exchequer to the Local Loans Fund by an annuity of 11,868*l.*, for 10 years, to be annually voted by Parliament.

* For details, *see* pages 23 and 24.

† Amount written off in the year per Act 56 & 57 Vict. c. 40.

‡ Including 59*l.* 2*s.* 4*d.* written off in the year per Act 56 & 57 Vict. c. 40.

§ Including 1,318*l.* 3*s.* written off in the year per Act 56 & 57 Vict. c. 40.

‖ Including 1,430*l.* 3*s.* 7*d.* written off in the year per Act 56 & 57 Vict. c. 40.

¶ Including 1,366*l.* 19*s.* 9*d.* written off in the year per Act 56 & 57 Vict. c. 40.

P. J. Tuohy, Secretary.

ACCOUNT, on the 31st March 1894, of Loans

MONEY PLACED AT THE DISPOSAL OF THE COMMISSIONERS. 1.	£. s. d.	FOR WHAT PURPOSE ADVANCED. 2.	ADVANCES. In the Year 1893-94. 3. £. s. d.	ADVANCES. Total Advanced to 31st March 1894. 4. £. s. d.	
		LAND LAW (IRELAND) ACT, 1881:			
Total Amount issued for the purpose of "The Land Law (Ireland) Act, 1881," "The Tramways and Public Companies (Ireland) Act, 1883," and "The Purchase of Land (Ireland) Act, 1885":		For purchases by tenants from their landlords (24th and 35th Sections).	- - -	191,623 - -	1
To 31st March 1893 - - - - - -	7,669,000 - -	For purchases by tenants from the Land Commission (26th Section).	- - -	48,933 - -	2
In the year 1893-94 - - - - - -	600,000 - -	For purchases by persons not being the occupying tenants (27th Section).	- - -	245 - -	3
	8,269,000 - -	In payment of arrears of rent due by tenant (59th Section).	- - -	18,793 10 11	4
Deduct Balance not advanced out of 304,000*l.*, the amount issued for the purpose of "The Land Law (Ireland) Act, 1881," and repaid to Local Loans Fund in March 1893.	2,105 9 1				
	8,266,894 10 11	TRAMWAYS AND PUBLIC COMPANIES (IRELAND) ACT, 1883:			
		For purchases of estates by public companies (13th Section).	- - -	42,300 - -	5
Total Amount advanced out of Issues (as shown in Col. 4).	8,249,342 15 8	PURCHASE OF LAND (IRELAND) ACT, 1885:			
		To tenants of the whole purchase-money (2nd Section).	714,181 - -	9,183,919 - -	6
		To tenants of three-fourths of the purchase-money for 49 years (4th Section).	14,663 - -	324,580 - -	7
		To persons other than tenants of one-half of the purchase-money (7th Section).	- - -	703 - -	8
			728,844 - -	(*b*) 9,811,096 10 11	9
		Deduct guarantee deposits retained out of advances of purchase-money under "The Purchase of Land (Ireland) Act, 1885."	136,566 14 1	1,561,753 15 3	10
Balance in respect of Advances - - £.	17,551 15 3	Net Amount advanced out of Issues (Col. 1) - - - £.	592,277 5 11	8,249,342 15 8	11

Irish Land Commission,
29 May 1894.

F. W. D. Mitchell,
Accountant.

made by the **IRISH LAND COMMISSION**.

	PRINCIPAL REPAID AND INTEREST PAID BY BORROWERS.				Remitted.	BALANCES OUTSTANDING AGAINST BORROWERS ON 31st MARCH 1894.					
						Principal.					
						In Arrear.					
	In the Year 1893-94.		Total to 31st March 1894.			Written off from the Account of Assets of the Local Loans Fund.	Subsequently Recovered.	Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund.	Other Arrears.	Not yet Due.	Interest on Loans outstanding as Assets of the Local Loans Fund.
	Principal.	Interest.	Principal.	Interest.							
	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	2,186 4 –	5,330 15 11	26,319 10 7	59,740 10 1	– –	1,829 18 4	– –	1,829 18 4	56 1 1	163,417 10 –	137 – 7
2	749 16 9	1,345 2 11	7,254 8 8	14,486 9 1	– –	– –	– –	– –	13 5 7	41,665 5 9	32 19 –
3	1 18 3	2 16 9	166 2 10	37 10 9	– –	– –	– –	– –	– –	78 17 2	—
4	85 – 2	17 11 5	(*d*) 18,074 17 7	521 1 10	– –	– –	– –	– –	220 13 10	497 19 6	56 11 10
5	394 11 9	833 17 6	5,181 8 5	10,986 6 –	– –	– –	– –	– –	742 2 10	36,376 8 9	1,498 18 1
6	82,436 9 7	212,702 17 2	318,090 17 11	(*a*) 866,196 14 9	– –	– –	– –	– –	2,193 15 2	8,863,634 6 11	6,704 19 9
7	5,290 10 6	9,561 14 8	16,265 19 7	39,228 – 4	– –	– –	– –	– –	46 4 8	308,267 15 9	129 18 2
8	2 – 2	7 16 9	203 13 9	70 15 8	– –	– –	– –	– –	3 – –	496 6 3	8 15 2
9	– –	– –	– –	– –	– –	– –	– –	– –	– –	9,414,434 10 1	—
10	– –	– –	– –	– –	– –	– –	– –	–	– –	1,561,753 15 3	—
									3,275 3 2	7,852,680 14 10	
11	(*c*) 91,146 11 2	(*c*) 229,802 13 1	391,556 19 4	(*c*) 991,267 8 6	– –	1,829 18 4	– –	1,829 18 4	£. 7,855,955. 18. –.		8,569 2 7

* For details, *see* page 25

(*a*) This is the net amount after providing for the interest on guarantee deposits payable under Section 3 of the Act 48 & 49 Vict. c. 73.
(*b*) Exclusive of guarantee deposits received in cash and applied in reduction of advances of the whole purchase-money.
(*c*) On the 31st March 1894 the Irish Land Commissioners had in hand 144*l.* 14*s.* 9*d.* for principal repaid, and 434*l.* 5*s.* 3*d.* for interest, included above.
(*d*) Repayments under the 59th section, Land Law Act, 1881, include 16,831*l.* 1*s.* 2*d*, provided out of the Church Temporalities Fund.
(*e*) £. 3 14*s.* 8*d.* paid to the Local Loans Fund as interest on an advance subsequently cancelled, is not included.

John H. Franks.
Secretary.

ACCOUNT of Loans made by the FISHERY

MONEY PLACED AT DISPOSAL OF BOARD.	£.	£. s. d.	FOR WHAT PURPOSE ADVANCED.	ADVANCED TO BORROWERS. In the Year ended 31st March 1894.	ADVANCED TO BORROWERS. Total up to 31st March 1894.
1.			2.	3.	4.
Money placed at the disposal of the Fishery Board for Scotland, to 31st March 1893	31,000			£. s. d.	£. s. d.
In the year 1893–94	—				
Total to 31st March 1894 £.		31,000 – –	Crofters' Holdings (Scotland) Act, 1886: Loans to Fishermen	– –	30,111 16 7
Total advanced to Borrowers to 31st March 1894, as shown in Column 4		30,111 16 7			
Balance in hand £.		888 3 5			

‡ On 31st March 1894 the Fishery Board had in hand 27*l.* 18*s.* 2*d.*, principal repaid, and 3*l.* 2*s.* 6*d.*, interest paid.

Note.—£. 6. repayment, and 10*s.* 11*d.* interest, were, on the 27th March 1894, directed to be transferred to the Local Loans Fund Account. The money was not, however, paid over by the Bank of England to the Local Loans Fund until 2nd April 1894.

Fishery Board for Scotland,
Edinburgh, 25 May 1894.

PUBLIC LOANS.

SUMMARY.

Reference to Details.		ADVANCED TO BORROWERS. In the Year ended 31st March 1894.	ADVANCED TO BORROWERS. Total up to 31st March 1894.	PRINCIPAL REPAID AND In the Year ended 31st March 1894. Principal.	PRINCIPAL REPAID AND In the Year ended 31st March 1894. Interest.	
		1.	2.	3.	4.	
Pages.	**LOCAL LOANS FUND:**	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
6–7	Treasury	– – –	14,870,201 5 4	3,290 10 –	937 10 –	1
8–11	Public Works Loan Commissioners, England	1,582,783 – –	62,987,916 6 7	1,729,792 5 11	926,171 13 8	2
12–15	Commissioners of Public Works, Ireland	417,251 18 11	38,652,402 2 2	390,897 – 8	258,473 11 10	3
16–17	Irish Land Commissioners	592,277 5 11	8,249,342 15 8	91,146 11 2	229,802 13 1	4
18–19	Fishery Board, Scotland	– – –	30,111 16 7	2,282 – 2	272 19 7	5
–	West India Islands Relief Commissioners. (For particulars, *see* Finance Accounts for 1880–81, Parliamentary Paper, No. 376, of 1881)	– – –	948,150 – –	– – –	– – –	6
	Total Local Loans £.	2,592,312 4 10	125,738,124 6 4	2,217,408 7 11	1,415,658 8 2	7
These Totals are divisible as follows:—						
	England and Wales	1,333,911 – –	58,906,966 10 –	1,418,999 8 11	778,271 1 6	8
	Scotland	248,872 – –	9,815,491 – 7	262,179 18 6	143,906 17 10	9
	Ireland	1,009,529 4 10	53,293,227 14 8	528,069 15 9	486,697 9 10	10
	Isle of Man	– – –	211,600 – –	– – –	– – –	11
	Colonial	– – –	3,510,839 1 1	8,159 4 9	6,782 19 –	12

BOARD FOR SCOTLAND, to 31st March 1894.

PRINCIPAL REPAID AND INTEREST PAID BY BORROWERS.				Remitted.	BALANCE OUTSTANDING AGAINST BORROWERS ON 31st MARCH 1894.					
					Principal.					
					In Arrear.					
In the Year ended 31st March 1894.		Total up to 31st March 1894.			Written off from the Account of Assets of the Local Loans Fund.	Subsequently Recovered.	Net Amount outstanding against Borrowers in respect of Loans written of from the Assets of the Local Loans Fund. *	Other Arrears.	Not yet Due.	Interest on Loans outstanding as Assets of the Local Loans Fund.
Principal.	Interest.	Principal.	Interest.							
5.	6.	7.	8.	9.	10.	11.	12.	13.	14.	15.
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
‡2,282 – 2	‡272 19 7	14,890 10 3	†2,156 19 5	– –	3,965 16 3	– –	3,965 16 3	3,523 1 8	7,732 8 5	527 6 6

* For details, *see* page 25.
† £. 2. 0. 9. has also been received and transmitted to the National Debt Commissioners, being interest on loans deposited in Bank, pending subscription of legal documents, and on proceeds of sale.

Wm. C. Robertson, Secretary.

PUBLIC LOANS.

SUMMARY.

	INTEREST PAID BY BORROWERS.		Remitted up to 31st March 1894.	BALANCES OUTSTANDING AGAINST BORROWERS ON 31st MARCH 1894.						
				Principal.						
				In Arrear.						
	Total to 31st March 1894.			Written off from the Account of Assets of the Local Loans Fund.	Subsequently Recovered.	Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund.	Other Arrears.	Not yet due.	Total outstanding.	Interest on Loans outstanding as Assets of the Local Loans Fund.
	Principal.	Interest.								
	5.	6.	7.	8.	9.	10.	11.	12.	13.	14.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	12,863,927 6 5	3,619,110 13 9	1,755,794 17 8	233,498 18 –	7,225 7 10	226,273 10 2	– –	24,205 11 1	250,479 1 3	—
2	35,454,094 14 4	24,172,454 6 3	2,004,026 11 1	278,192 3 9	1,805 11 8	276,386 12 1	168,684 8 4	25,084,724 – 9	25,529,795 1 2	69,363 9 4
3	22,790,470 17 7	5,871,912 2 10	7,963,928 11 10	197,124 17 8	– –	197,124 17 8	357,770 5 1	7,343,107 10 –	7,898,002 12 9	192,282 19 6
4	391,556 19 4	991,267 8 6	– – –	1,829 18 4	– –	1,829 18 4	3,275 3 2	7,852,680 14 10	7,857,785 16 4	8,569 2 7
5	14,890 10 3	2,156 19 5	– – –	3,965 16 3	– –	3,965 16 3	3,523 1 8	7,732 8 5	15,221 6 4	527 6 6
6	521,292 13 5	506,650 18 10	426,857 6 7	—	—	—	—	—	—	—
7	72,036,233 1 4	35,163,552 9 7	12,150,607 7 2	714,611 14 –	9,030 19 6	705,580 14 6	533,252 18 3	40,312,450 5 1	41,551,283 17 10	270,742 17 11
							£. 40,845,703 3. 4.			
8	37,208,787 9 9	20,942,403 7 5	474,727 6 3	264,586 8 –	9,025 7 10	255,561 – 2	164,895 6 7	20,802,995 7 3	21,223,451 14 –	59,086 14 1
9	5,332,070 14 1	3,732,031 13 5	364,995 3 11	82,454 10 –	– –	82,454 10 –	7,234 10 6	4,028,736 2 1	4,118,425 2 7	10,781 14 8
10	26,872,659 5 –	9,102,316 6 6	10,396,534 14 7	365,570 16 –	5 11 8	365,565 4 4	361,123 1 2	15,297,345 9 7	16,024,033 15 1	200,874 9 2
11	177,607 4 2	62,655 12 7	33,992 15 10	—	—	—	—	—	—	—
12	2,445,108 8 4	1,324,145 9 8	880,357 6 7	2,000 – –	– –	2,000 – –	– –	183,373 6 2	185,373 6 2	—

STATEMENT of ADVANCES which have been Remitted, showing, in each case, the Amount of the LOAN, the Amount Repaid, and the Amount Remitted, together with the Amounts Written off from the Account of the Assets of the Local Loans Fund.

PURPOSES FOR WHICH ADVANCED.	AMOUNT Of Loan.	Repaid.	Remitted.	Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund.	Authority for Remission or Write-off.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
DETAILS OF COLUMNS 9 AND 12 IN THE ACCOUNT OF THE **TREASURY**, pages 6 and 7:					
Welland Canal, Canada	50,000 – –	– – –	50,000 – –	– – –	40 & 41 Vict. c. 32.
Shubenacadie Canal, Nova Scotia	20,000 – –	– – –	20,000 – –	– – –	40 & 41 Vict. c. 32.
Colonisation Commissioners for South Australia	163,016 – 5	15,516 – 5	147,500 – –	– – –	5 & 6 Vict. c. 61.
New Zealand Company for Colonisation Purposes	236,000 – –	– – –	236,000 – –	– – –	40 & 41 Vict. c. 32. The interest on the debt was remitted by 10 & 11 Vict. c. 112.
Improvement of the Port of London, and construction of the West India Docks.	1,225,598 15 8	1,219,490 10 7	6,108 5 1	– – –	Treasury Minute, 30th May 1836. Under 4 & 5 Will. 4, c. 32, certain surplus dues, which had been applied in repayment of this debt, ceased to be so applicable.
Holyhead Roads	83,700 – –	61,099 7 6	22,600 12 6	– – –	24 & 25 Vict. c. 28.
Towards building a Bankruptcy Court	22,300 – –	10,000 – –	12,300 – –	– – –	40 & 41 Vict. c. 32.
Towards the Expense of revising the List of Burgesses.	3,853 10 –	3,832 10 –	21 – –	– – –	40 & 41 Vict. c. 32.
Conway Bridge	40,000 – –	10,000 – –	30,000 – –	– – –	41 & 42 Vict. c. 166 (Local).
Bridge at Inverness, rebuilding	13,700 – –	3,100 – –	10,600 – –	– – –	25 & 26 Vict. c. 105.
Glasgow and Carlisle Roads:					
English Section	33,333 18 5	– – –	33,333 18 5	– – –	40 & 41 Vict. c. 32.
Scotch Section	16,666 1 7	2,109 9 7	14,556 12 –	– – –	40 & 41 Vict. c. 32.
Leith Harbour and Docks Improvement	265,000 – –	86,625 10 4	178,374 9 8	– – –	23 & 24 Vict. c. 48, s. 3.
Fife and Midlothian Ferries	10,000 – –	– – –	10,000 – –	– – –	40 & 41 Vict. c. 32.
Queen's Ferry, Firth of Forth	10,000 – –	– – –	10,000 – –	– – –	40 & 41 Vict. c. 32.
Towards making and maintaining the Crinan Canal.	74,400 – –	– – –	74,400 – –	– – –	40 & 41 Vict. c. 32.
Tithe Relief	900,000 – –	– – –	900,000 – –	– – –	44 & 45 Vict. c. 32.
Colonial Docks:					
Anglo-Maltese Hydraulic Dock Company	20,000 – –	18,000 – –	– – –	2,000 – –	51 & 52 Vict. c. 39.
Menai Bridge	231,498 18 –	7,225 7 10	– – –	*224,273 10 2	50 & 51 Vict. c. 37.
Totals, as shown in Columns 9 and 12 in the Account of the Treasury, page 7	£.	1,755,794 17 8		226,273 10 2	

* The total of the Loan for Menai Bridge was written off from the Assets of the Local Loans Fund.

STATEMENT of Loan Advances which have been Remitted, &c.—*continued.*

PURPOSES FOR WHICH ADVANCED.	AMOUNT			Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund.	Authority for Remission or Write-off.
	Of Loan.	Repaid.	Remitted.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
DETAILS OF COLUMNS 9 AND 12 IN THE ACCOUNT OF THE **PUBLIC WORKS LOAN COMMISSIONERS**, pages 8 to 11 :					
Churches and Parochial Chapels, England (8,289*l.* 0*s.* 1*d.*) :					
Wigan Church, Lancashire	4,540 – –	908 – –	3,632 – –	– – –	41 Vict. c. 18.
Whitchurch Church, Southampton	2,000 – –	1,324 6 –	675 14 –	– – –	40 & 41 Vict. c. 19.
Leighton Buzzard Church, Bedfordshire	2,000 – –	200 – –	1,800 – –	– – –	42 & 43 Vict. c. 35.
Minwere Church, Pembrokeshire	600 – –	– – –	600 – –	– – –	– – ditto.
Slebech Church, Pembrokeshire	1,250 – –	187 10 –	1,062 10 –	– – –	– – ditto.
Eaton Bray Church, Bedfordshire	400 – –	151 3 11	248 16 1	– – –	– – ditto.
Houghton Regis Church, Bedfordshire	300 – –	30 – –	270 – –	– – –	– – ditto.
Collieries, England :					
J. Adam	35,000 – –	31,177 3 4	3,822 16 8	– – –	Treasury Warrant, 14th March 1835.
Fisheries, England :					
Deal (W. Pittock)	1,500 – –	836 18 6	663 1 6	– – –	42 & 43 Vict. c. 35.
Railways, England (20,612*l.* 9*s.* 6*d.*) :					
Plymouth and Dartmoor	18,000 – –	2,078 19 11	15,921 – 1	– – –	Treasury Letter, 6th March 1840.
Heckbridge and Wentbridge	7,600 – –	2,908 10 7	4,691 9 5	– – –	42 & 43 Vict. c. 35.
Thames Tunnel	250,500 – –	100,000 – –	150,500 – –	– – –	28 Vict. c. 51 (Local) ; 7 & 8 Geo. 4, c. 47.
Roads, Ireland	12,000 – –	600 – –	11,400 – –	– – –	42 & 43 Vict. c. 35.
Union Workhouses, Ireland	1,422,680 – –	52,145 4 –	1,370,534 16 –	– – –	Treasury Letter, 21st February 1845, and 16 & 17 Vict. c. 75.
Harbours and Passing Tolls, &c. :					
Isle of Man	58,200 – –	24,207 4 2	33,992 15 10	– –	42 & 43 Vict. c. 77.
Bridges and Ferries :					
England :					
Saltash Floating Bridge	3,700 – –	485 18 9	3,214 1 3	– – –	42 & 43 Vict. c. 35.
Scotland (9,517*l.* 7*s.* 4*d.*) :					
Montrose Bridge	18,500 – –	10,925 – –	7,575 – –	– – –	Treasury Warrant, 11th December 1871.
Tay Ferries	32,200 – –	30,257 12 8	1,942 7 4	– – –	42 & 43 Vict. c. 35.
Burial Boards, England :					
Middlewich	3,000 – –	1,150 – –	1,850 – –	– – –	Treasury Warrant, 23rd July 1866.
Canals, Rivers, and Drainage, England :					
Norwich and Lowestoft Navigation	54,000 – –	10,720 16 4	43,279 3 8	– – –	42 & 43 Vict. c. 35.
	Carried forward £.		1,657,675 11 10	—	

STATEMENT of Loan Advances which have been Remitted, &c.—*continued.*

PURPOSES FOR WHICH ADVANCED.	AMOUNT			Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund.	Authority for Remission or Write-off.
	Of Loan.	Repaid.	Remitted.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Harbours, Docks, and Piers:		Brought forward - - -	1,657,675 11 10	—	
England (14,038*l.* 5*s.* 1*d.*):					
Bridlington Piers - - - - - - -	37,500 - -	23,861 14 11	13,638 5 1	- - -	Treasury Letter, 21st April 1864.
Southend Pier - - - - - - - -	16,000 - -	15,600 - -	400 - -	- - -	42 & 43 Vict. c. 35.
Maldon Harbour - - - - - - -	10,000 - -	712 10 -	- - -	9,287 10 -	50 & 51 Vict. c. 37.
Scotland (21,050*l.*):					
Stranraer Harbour - - - - - - -	2,000 - -	950 - -	1,050 - -	- - -	42 & 43 Vict. c. 35.
Dunbar Harbour - - - - - - -	20,000 - -	- - -	20,000 - -	- - -	49 & 50 Vict. c. 45.
Anstruther Union Harbour - - - - -	16,500 - -	- - -	- - -	16,500 - -	50 & 51 Vict. c. 37.
Local Boards, &c., England (6,545*l.* 18*s.* 4*d.*):					
Bromyard Sewer Authority - - - - -	1,000 - -	734 1 8	265 18 4	- - -	Treasury Letter, 27th July 1871.
Epping Special Drainage - - - - -	11,900 - -	- - -	*6,219 16 7	- - -	41 Vict. c. 18.
Roads:					
England (59,011*l.* 14*s.* 11*d.*):					
Holyhead - - - - - - - - -	54,100 - -	15,174 5 1	38,925 14 11	- - -	24 & 25 Vict. c. 28.
Carmarthen - - - - - - - - -	7,500 - -	2,392 18 -	5,107 2 -	- - -	Treasury Letter, 30th August 1854.
Tavernspite - - - - - - - - -	1,100 - -	350 3 6	749 16 6	- - -	- - ditto.
Acle and Yarmouth - - - - - - -	2,000 - -	1,298 13 6	701 6 6	- - -	42 & 43 Vict. c. 35.
Gatton and Povey Cross - - - - - -	5,500 - -	- - -	5,500 - -	- - -	- - ditto.
Eccleshill and Bradford - - - - - -	3,000 - -	- - -	3,000 - -	- - -	- - ditto.
Doncaster and Selby - - - - - -	14,000 - -	8,972 5 -	5,027 15 -	- - -	- - ditto.
Scotland (36,496*l.* 14*s.* 11*d.*):					
Shiel and Loch Moidart - - - - - -	200 - -	125 - -	75 - -	- - -	42 & 43 Vict. c. 35.
Lanarkshire and Dumbartonshire (North and South Line).	32,396 12 10	7,330 9 7	25,066 3 3	- - -	48 & 49 Vict. c. 65.
Lanarkshire and Dumbartonshire (East and West Line).	16,633 1 11	5,277 10 3	11,355 11 8	- - -	- - ditto.
Workhouses, England:					
North Eastern Metropolitan Asylum - -	3,500 - -	- - -	3,500 - -	- - -	Treasury Letter, 13th January 1876.
Harbours, Ireland:					
Courtown - - - - - - - - -	17,000 - -	11,000 - -	6,000 - -	- - -	42 & 43 Vict. c. 35.
Railways, Ireland:					
Waterford, New Ross, and Wexford - -	60,000 - -	35,328 13 3	24,671 6 9	- - -	42 & 43 Vict. c. 35.
Parsontown and Portumna Bridge - -	12,450 - -	5 11 8	- - -	†12,444 8 4	50 & 51 Vict. c. 37.
Ulster Canal - - - - - - - - -	120,000 - -	- - -	‡120,000 - -	- - -	54 & 55 Vict. c. 59.
Harbours and Passing Tolls, &c.:					
England:					
St. Ives - - - - - - - - -	4,000 - -	4,000 - -	- - -	- § -	50 & 51 Vict. c. 37.
Mevagissey - - - - - - - -	22,000 - -	- - -	- - -	22,000 - -	56 & 57 Vict. c. 40.
Scotland:					
Rosehearty - - - - - - - - -	6,000 - -	1,832 19 5	- - -	4,167 - 7	50 & 51 Vict. c. 37.
Pulteney (Wick) - - - - - - - -	62,000 - -	4,178 6 10	- - -	57,821 13 2	
Ireland:					
Carlingford Lough - - - - - - -	80,000 - -	834 - -	- - -	79,166 - -	50 & 51 Vict. c. 37.
Rosslare - - - - - - - - -	75,000 - -	- - -	- - -	75,000 - -	
Office Expenses - - - - - - - -	41,097 2 8	- - -	‖41,097 2 8	—	
Forged Exchequer Bill Certificate - - -	14,000 - -	- - -	14,000 - -	- - -	42 & 43 Vict. c. 35.
Totals, as shown in Columns 9 and 12 in the Account of the Public Works Loan Commissioners, page 11	£.	2,004,026 11 1		276,386 12 1	

* The amount authorised to be written off was 6,280*l.*, but 60*l.* 3*s.* 5*d.* has been recovered.
† The amount authorised to be written off was 12,450*l.*, but 5*l.* 11*s.* 8*d.* was recovered.
‡ This amount was in the first place written off from the Account of the Assets of the Local Loans Fund, and subsequently remitted.
§ £. 1,800 authorised to be written off by 50 & 51 Vict. c. 37, has been recovered.
‖ This amount represents the expenses of the Establishment of the Public Works Loan Commissioners, which were, from 1842 to 1854, met out of moneys placed at the disposal of the Commissioners, pursuant to Act 5 Vict. Sess. 2, c. 9. Subsequently to 1854 these expenses were provided for by Vote of Parliament.

STATEMENT of Loan Advances which have been Remitted, &c.—*continued.*

PURPOSES FOR WHICH ADVANCED.	AMOUNT			Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund.	Authority for Remission or Write-off.
	Of Loan.	Repaid.	Remitted.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
DETAILS OF COLUMNS 10 AND 13 IN THE ACCOUNT OF THE **COMMISSIONERS OF PUBLIC WORKS, IRELAND,** pages 12 to 15 :					
Grand Juries of Counties, Relief Works	226,349 19 11	69,671 18 1	156,678 1 10	- - -	Act 16 & 17 Vict. c. 75.
Maynooth College	18,642 10 -	2,785 - 10	15,857 9 2	- - -	Act 32 & 33 Vict. c. 42, s. 41 (Church Act).
Shannon Navigation	294,090 - -	281,453 7 2	12,636 12 10	- - -	Act 42 & 43 Vict. c. 35.
Employment of the Labouring Poor	4,797,648 12 1	502,700 13 10	4,294,947 18 3	- - -	Acts 10 & 11 Vict. c. 87, and 16 & 17 Vict. c. 75.
River Drainage, Preliminary Expenses	23,500 - -	9,726 8 10	13,773 11 2	- - -	Treasury Letter, 26th June 1866.
Commissioners of Wide Streets, Dublin	263,624 3 11	36,895 6 5	226,728 17 6	- - -	
Relief of Trade	178,076 7 7	142,775 17 9	35,300 9 10	- - -	Act 40 & 41 Vict. c. 27.
Dunleary Harbour	218,769 4 7	73,514 10 9	145,254 13 10	- - -	
Suitors' Fund, Court of Exchequer	126,491 10 2	559 6 3	125,932 3 11	- - -	
Londonderry, Mayor, &c. of	13,846 3 1	9,803 1 -	4,043 2 1	- - -	Private Act, 1843.
Corn Exchange, Dublin	7,846 3 1	218 4 8	7,627 18 5	- - -	Treasury Letters, 16th June 1836 and 15th May 1846.
Tithe Million, Expenses of	5,210 15 -	5,200 14 8	10 - 4	- - -	Treasury Letter, 15th January 1846.
Relief of Clergy	49,990 - -	16,496 6 11	33,493 13 1	- - -	Act 3 & 4 Will. 4, c. 100, and Treasury Letter, 15th January 1846.
Cholera Expenses	196,575 2 9	196,213 2 9	362 - -	- - -	Treasury Letters, 20th January 1841, 24th October 1844, 30th December 1844, 27th February 1845.
Board of First Fruits	127,948 12 3	35,328 1 10	92,620 10 5	- - -	Act 4 Geo. 4, c. 86.
Insurrection Acts	37,989 - -	37,715 18 10	273 1 2	- - -	Treasury Letter, 26th February 1842.
Peace Preservation Acts	461,267 11 8	436,758 15 2	24,508 16 6	- - -	Treasury Letters, 16th March and 24th September 1841.
Constabulary	3,825,095 19 6	3,588,748 15 10	236,347 3 8	- - -	Treasury Letter, 31st March 1841.
Public Works	280,615 3 10	225,682 13 1	54,932 10 9	- - -	Treasury Letter, 15th January 1846.
Valuation of Lands and Tenements	703,942 19 7	703,436 13 2	506 6 5	- - -	Treasury Minute, 5th September 1834, and Treasury Letter, 4th July 1876.
Turnpike Road Debentures	41,037 15 3	13,350 1 7	27,687 13 8	- - -	Treasury Letters, 22nd October 1859 and 7th March 1850.
Howth Turnpike Road	3,692 6 2	- - -	3,692 6 2	- - -	Treasury Letter, 4th May 1843.
Temporary Relief	953,551 19 -				
Consolidated Annuities	1,900 - -	528,181 7 11	727,270 11 1	- - -	Act 16 & 17 Vict. c. 75.
Distressed Poor Law Unions	300,000 - -				
Tithe Composition	279,451 2 7	51,724 6 6	227,726 16 1	- - -	Act 44 & 45 Vict. c. 32.
Roads and Bridges (6,821*l.* 11*s.* 11*d.*) :					
Dublin and Blessington Road	3,500 - -	2,362 10 -	1,137 10 -	- - -	Act 18 & 19 Vict. c. 69.
Limerick Roads	2,000 - -	165 18 1	1,834 1 11	- - -	Act 20 & 21 Vict. c. 16.
Athlunkard Bridge	9,850 - -	765 14 8	3,850 - -	- - -	Act 46 & 47 Vict. c. 42.
Inland Navigation :					
Limerick Navigation	15,200 - -	5,531 5 -	- - -	9,668 15 -	Act 50 & 51 Vict. c. 37.
Ulster Canal	10,000 - -	- - -	10,000 - -	- - -	Act 54 & 55 Vict. c. 59.
Public Buildings (Roman Catholic Chapels)	35,000 - -	33,046 2 1	1,953 17 11	- - -	Treasury Letters, 28th March 1854; 18th December, 12th March, and 10th April 1855; 7th December 1859; 5th August 1864; and 11th December 1868.
Railways :					
Waterford and Wexford	53,000 - -	- - -	- - -	38,000 - -	Act 56 & 57 Vict. c. 40.
	Carried forward - - - £.		6,486,987 18 -	47,668 15 -	

STATEMENT of Loan Advances which have been Remitted, &c.—*continued.*

PURPOSES FOR WHICH ADVANCED.	AMOUNT			Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund.	Authority for Remission or Write-off.
	Of Loan.	Repaid.	Remitted.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Brought forward - - -			6,486,987 18 –	47,668 15 –	
Harbours, Docks, &c. (74,836*l.* 3*s.* 3*d.*):					
Limerick Harbour - - - - - - -	124,000 – –	27,321 3 –	58,863 8 5	- - -	Act 30 & 31 Vict. c. 53.
Galway Harbour - - - - - - -	24,000 – –	7,917 3 7	9,322 14 10	- - -	Act 30 & 31 Vict. c. 56.
Ardglass Harbour - - - - - - -	6,650 – –	- - -	6,650 – –	- - -	Act 40 & 41 Vict. c. 27.
Reclamation of Waste Lands - - - -	130,651 – –	205 17 8	- - -	*130,386 – –	Acts 51 & 52 Vict. c. 39, and 55 & 56 Vict. c. 61.
				59 2 4	Act 56 & 57 Vict. c. 40.
Labourers' Dwellings:					
Timothy Moore - - - - - - -	424 17 6	7 – –	417 17 6	- - -	Act 48 & 49 Vict. c. 65.
Lough Allen Clay Works Company - -	220 – –	2 4 3	217 15 9	- - -	Act 49 & 50 Vict. c. 45.
William Harding - - - - - - -	390 – –	8 6 3	- - -	381 13 9	Act 51 & 52 Vict. c. 39.
River Drainage and Navigation, 5 & 6 Vict. c. 89	2,082,052 7 3	873,984 19 1	1,207,582 5 7	- - -	Acts 16 & 17 Vict. c. 130, 18 & 19 Vict. c. 110, 42 & 43 Vict. c. 35, 43 & 44 Vict. c. 1, and 46 & 47 Vict. c. 42.
River Drainage Maintenance - - - -	49,198 8 4	39,896 – 9	155 – –	- - -	Act 44 & 45 Vict. c. 38, s. 5.
River Drainage, 26 & 27 Vict. c. 88 - - -	816,944 18 10	236,910 19 8	- - -	2,014 17 7	Acts 53 & 54 Vict. c. 50, and 55 & 56 Vict. c. 61.
				1,318 3 –	Act 56 & 57 Vict. c. 40.
Public Works Loans, 57 Geo. 3, c. 34 (177,911*l.* 13*s.* 5*d.*):					
Repairs to Parish Churches - - - -	1,015 7 9	315 15 9	699 12 –	- - -	Treasury Letter, 15th August 1834.
Roads, Ballymoney Cushenden - - -	1,967 16 3	1,025 8 11	942 7 4	- - -	Treasury Letter, June 1843.
Roads, Dublin to Navan - - - - -	9,507 13 10	2,364 11 4	1,143 2 6	- - -	Act 18 & 19 Vict. c. 69.
Grand Canal Company - - - - -	97,670 9 1	10,000 – –	87,670 9 1	- - -	Act 7 & 8 Vict. c. 98.
Portumna Bridge - - - - - - -	2,769 4 8	1,371 4 1	1,398 – 7	- - -	Act 21 Vict. c. 23.
Limerick Bridge - - - - - - -	55,384 12 4	- - -	55,384 12 4	- - -	Act 30 & 31 Vict. c. 53.
Cork Street Improvements - - - -	18,076 18 6	4,376 18 6	13,700 – –	- - -	Act 40 & 41 Vict. c. 27.
Plassey Canal - - - - - - -	1,504 12 4	591 12 6	912 19 10	- - -	
County Mayo, Court-houses - - - -	2,699 – –	2,581 17 4	117 2 8	- - -	
County Kilkenny, Roads - - - -	2,115 9 9	1,950 – 5	165 9 4	- - -	
Youghal Bridge - - - - - - -	10,000 – –	222 2 3	9,777 17 9	- - -	Act 42 & 43 Vict. c. 35.
Athlunkard Bridge - - - - - - -	6,000 – –	- - -	6,000 – –	- - -	Act 46 & 47 Vict. c. 42.
Land Improvement, Preliminary Expenses - -	66,000 – –	64,230 2 7	1,013 3 1	86 11 8	Treasury Letters, 5th May 1858 and 26th September 1872; and Act 52 & 53 Vict. c. 71.
Repairs of Fishery Piers:					
Killeany Pier - - - - - - -	344 14 2	- - -	344 14 2	- - -	Act 51 & 52 Vict. c. 39. Act 53 & 54 Vict. c. 50.
Gaols and Bridewells - - - - - - -	892,758 6 9	890,830 1 –	1,928 5 9	- - -	Treasury Letter, 22nd February 1842; and Act 6 & 7 Vict. c. 32.
Lunatic Asylums Buildings - - - - -	1,591,922 6 –	1,315,773 3 5	12,183 – –	- - -	Treasury Letter, 18th December 1855.
Building Schools (350*l.* 15*s.* 4*d.*):					
Dundalk Endowed School - - - -	276 18 5	27 13 10	249 4 7	- - -	Act 40 & 41 Vict. c. 27.
New Ross Endowed School - - - -	253 16 11	152 6 2	101 10 9	- - -	
Land Improvement - - - - - -	7,400 – –	1,166 16 2	- - -	6,233 3 10	Act 50 & 51 Vict. c. 37.
	800 – –	14 18 5	- - -	785 1 7	Act 51 & 52 Vict. c. 39.
	1,520 – –	100 7 2	- - -	1,419 12 10	Act 52 & 53 Vict. c. 71.
	350 – –	47 9 6	- - -	302 10 6	Act 53 & 54 Vict. c. 50.
	2,630 – –	431 5 11	- - -	2,198 14 1	Act 55 & 56 Vict. c. 61.
	2,775 – –	643 4 5	- - -	1,430 3 7	Act 56 & 57 Vict. c. 40.
Land Law Act, 1881, s. 31 - - - - -	590 – –	23 6 9	- - -	566 13 3	Act 51 & 52 Vict. c. 39.
	380 – –	27 12 –	- - -	352 8 –	Act 52 & 53 Vict. c. 71.
	655 – –	60 9 4	- - -	554 6 11	Act 53 & 54 Vict. c. 50.
	1,549 – –	124 14 7	- - -	1,366 19 9	Act 56 & 57 Vict. c. 40.
Totals, as shown in Columns 10 and 13 in the Account of the Commissioners of Public Works in Ireland, page 15 - -	£.	7,963,928 11 10		197,124 17 8	

* *See* Note (*a*) on page 15.

STATEMENT of Loan Advances which have been Remitted, &c.—*continued.*

PURPOSES FOR WHICH ADVANCED.	AMOUNT			Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund,	Authority for Remission or Write-off.
	Of Loan.	Repaid.	Remitted.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
DETAILS OF COLUMN 12 IN THE ACCOUNT OF THE IRISH LAND COMMISSION, pages 16 and 17:					
Land Law (Ireland) Act, 1881:					
For purchases by tenants from their landlords (24th and 35th Sections).	2,075 - -	245 1 8	- - -	1,829 18 4	Act 56 & 57 Vict. c. 40.
Total, as shown in Column 12 in the Account of the Irish Land Commission, p. 17 - - - -			£.	1,829 18 4	

DETAILS of Column 12 in the Account of the FISHERY BOARD for SCOTLAND, page 19.

	AMOUNT			Net Amount outstanding against Borrowers in respect of Loans written off from the Assets of the Local Loans Fund.	Authority for Remission or Write-off.
	Of Loan.	Repaid.	Remitted.		
Loans to Fishermen under the Crofters' Holdings (Scotland) Act, 1886:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Helmsdale District - - - - -	90 - -	27 - -	- - -	63 - -	Act 55 & 56 Vict. c. 61.
Lybster District - - - - - -	686 - -	398 18 3	- - -	287 1 9	Acts 55 & 56 Vict. c. 61, and 56 & 57 Vict. c. 40.
Wick District - - - - - -	3,099 - -	1,846 3 3	- -	1,252 16 9	- - ditto.
Shetland District - - - - -	524 - -	306 12 7	- -	217 7 5	- - ditto.
Stornoway District - - - - -	2,733 19 9	1,215 10 7	- - -	1,518 9 2	- - ditto.
Barra District - - - - - -	669 - -	300 17 5	- - -	368 2 7	- - ditto.
Loch Broom - - - - - - -	395 - -	136 1 5	- - -	258 18 7	Act 55 & 56 Vict. c. 61.
Total, as shown in Column 12 in the Account of the Fishery Board for Scotland, p. 19 - - - -			£.	3,965 16 3	

REPORT of the COMPTROLLER AND AUDITOR GENERAL on the ACCOUNTS of the LOCAL LOANS FUND, for the Year ended 31st March 1894, in pursuance of the NATIONAL DEBT AND LOCAL LOANS ACT, 1887 (50 & 51 Vict. c. 16).

CAPITAL ACCOUNT.

Principal of Loans advanced and repaid.

1. THE total amount of the Loans advanced to the Lending Departments during the year 1893–94 was 2,622,783*l.*, whilst the principal of Loans repaid by them during the same period was 2,217,638*l.* 19*s.* 4*d.* The advances, therefore, exceeded the repayments by 405,144*l.* 0*s.* 8*d.* The balance in hand at the commencement of the year was insufficient to provide for the excess of advances over repayments, and the necessary provision was therefore made by the sale of 385,534*l.* 9*s.* 9*d.* Consols, which realised 378,294*l.* 11*s.* 1*d.* This sale left a balance of securities on the Investment Account of 30,860*l.* 13*s.* 2*d.* Consols, which amount has since been sold.

Annuity in repayment of advances lost.

2. A sum of 9,095*l.* 17*s.* was received under Section 15 of the National Debt and Local Loans Act, 1887. This was the proportion applicable to Capital in respect of a Parliamentary Grant of 11,868*l.*, voted under Class VII., Vote 6, 1893–94, for the purpose of repaying in 10 years the sum of 101,235*l.* written off the assets of the Local Loans Fund under the Public Works Loans Act, 1892 (55 & 56 Vict. c. 61), in respect of the reclamation of Clare Slob.

Transfer of Surplus Income to Capital Account.

3. The surplus income of the year 1892–93, amounting to 4,312*l.* 4*s.* 3*d.*, has been transferred to the Credit of the Capital Account in accordance with the provisions of Section 12 of the National Debt and Local Loans Act, 1887 (50 & 51 Vict. c. 16).

Cash Balance on Capital Account.

4. The Cash Balance on the Capital Account on the 31st March 1894, amounted to 177,410*l.* 16*s.*

INCOME ACCOUNT.

Annuity in repayment of advances lost.

5. Included in the sum of 10,518*l.* 2*s.* 5*d.*, interest on investments, is the sum of 2,772*l.* 3*s.*, which represents the proportion applicable to Income of the annuity granted to reimburse the Local Loans Fund for the sum written off in respect of Clare Slob, alluded to in paragraph 2.

Restitution Annuity.

6. The Restitution Annuity of 130,000*l.* paid over to the National Debt Commissioners, in pursuance of Section 11 of the Act, has been applied by them in the purchase and cancellation of 131,754*l.* 0*s.* 3*d.* Consolidated 2¾ per Cent. Annuities.

Expenses of Management.

7. Payments were made during the year of 11,062*l.* 15*s.* 6*d.* to the Bank of England, and 426*l.* 4*s.* 4*d.* to the Bank of Ireland, in respect of the expenses of management of the Fund.

Expenses of Administration.

8. The expenses of administration of the Fund during the year amounted to 37,134*l.* 5*s.* 4*d.*, and were incurred by the following Departments:—

	£.	*s.*	*d.*
Treasury	400	–	–
Exchequer and Audit Department (Cost of Audit)	1,096	6	6
National Debt Office	307	–	–
Public Works Loan Commissioners	4,692	19	6
Fishery Board for Scotland	76	2	6
Commissioners of Public Works (Ireland)	16,477	–	–
Irish Land Commission	14,000	–	–
Inland Revenue	84	16	10
£.	37,134	5	4

These expenses show a considerable reduction as compared with those of the previous year, which amounted to 40,096*l.* 16*s.*

Cash Balance on Income Account.

9. After defraying the cost of these expenses there remained a surplus of Income over Expenditure of 18,969*l.* 8*s.* 5*d.*, which is available for transfer to the Capital Account.

Local Loans Stock Account.

10. No addition has been made within the period of the Account to the Local Loans Stock, which amounts to 40,953,767*l.* 14*s.* 5*d.* Local Loans. Amount of Stock.

Balance Sheet.

11. The Balance Sheet includes a sum of 44,457*l.* 4*s.* 7*d.* under a heading, which appears for the first time, of "Profit on Investments realised." Profit on Sale of Consols.

This amount represents the gain realised in respect of the various purchases and sales of securities which have taken place since the Local Loans Fund was established; and the amount has been treated in the Balance Sheet as forming a part of the Capital Account.

12. Under the provisions of the Act 56 & 57 Vict. c. 40, Loans amounting to 67,235*l.* 10*s.* 6*d.* were authorised to be written off from the assets of the Local Loans Fund. This amount, however, proved to be 7*l.* in excess of the sums actually advanced, and the amount written off within the period of this Account is consequently 67,228*l.* 10*s.* 6*d.* Loans written off Local Loans Fund.

The following are the Loans making up this amount:—

	£.	s.	d.
Public Works Loan Commissioners:			
Mevagissey Harbour	22,000	–	–
Commissioners of Public Works in Ireland:			
(*a*) Land Improvement Loans	1,430	3	7
(*b*) Land Law Act, 1881, Loans	1,366	19	9
(*c*) Arterial Drainage Loans	1,318	3	–
(*d*) Railway Loan: Waterford and Wexford (out of 53,000*l.* advanced).	38,000	–	–
(*e*) Clare Slob Reclamation	59	2	4
Irish Land Commission:			
Loans under Land Law Act, 1881	1,829	18	4
Fishery Board for Scotland:			
Loans under the Crofters Holdings Act	1,224	3	6
	£. 67,228	10	6

The amount written off on account of Clare slob represents the closing transaction on this Loan.

13. In the Balance Sheet the amount of 67,228*l.* 10*s.* 6*d.* has been treated as an asset "to be provided by Parliament." I may mention that provision was made in the Estimate and Supplementary Estimate for the year 1894–95 under Vote 5 of Class VII. for the repayment to the Local Loans Fund of the actual amounts written off in respect of all the Loans above mentioned, with the exception of the Mevagissey Harbour Loan (22,000*l.*) and the Waterford and Wexford Railway Loan (38,000*l.*). Provision has been made for repayment of these Loans by terminable Annuities of 2,504*l.* and 4,325*l.* respectively, under the provisions of the Act 50 & 51 Vict. c. 16, s. 15 (3). Provision for repayment to Local Loans Fund.

Detailed Statement of Loans.

Exclusion from Statement of Assets of sums which are not likely to be recovered.

14. In my Report on the Account for 1892–93 I drew attention to the fact that in the preparation of these statements a divergency of practice existed with regard to the treatment of the interest on loans of which the principal had been written off the assets of the Local Loans Fund under the provisions of the Public Works Loans Act of 1887 (50 & 51 Vict. c. 37). In the statements of loans advanced by the Public Works Loans Commissioners, England, the accumulations of arrears of interest on the loans thus written off were still retained under the heading "Balance of Interest outstanding;" while from the corresponding statements furnished by the Commissioners of Public Works, Ireland, such accumulated arrears were excluded.

In the correspondence which followed, the views which I expressed were concurred in by the Treasury, who directed that the statements furnished by the Public Works Loan Commissioners, England, should no longer include as assets these amounts of interest, which there is no reasonable prospect of recovering. The Lending Departments, however, are required to keep a record in their books for the purpose of maintaining any claims against the debtors which may prove to be capable of enforcement.

Detailed Statement of Current Arrears.

Athenry and Ennis Railway Company

15. In my Reports on the Local Loans Fund Accounts for the years 1887-88 to 1891–92 I drew attention each year to the fact that the claim by the Public Works Loan Commissioners, England, for a sum of 9,000*l.*, arrears of interest due by the Athenry and Ennis Railway Company, had been remitted by the Treasury, but that the sanction of Parliament had not been obtained.

The Public Works Loans (No. 3) Act, 1893 (56 & 57 Vict. c. 65), provided that "The Public Works Loan Commissioners may accept in full discharge of the said "Loan of 59,000*l.* such a sum as will, after allowing for the payments already made, "discharge it with interest at the rate of 4 per cent. per annum; and the sum shall "be calculated in the same manner as if the Loan had borne interest at the rate of "4 instead of 5 per cent. per annum, and as if the payments already made had been "applied first in payment of interest at such reduced rate, and the balance in "reduction of the principal. * * * The interest so remitted shall be deemed to "be a free grant by Parliament."

In view of the above provisions the amounts due by the Company have been re-calculated, and, as the result of the re-calculation that has been made, the whole sum of 9,000*l.* due in respect of arrears of interest under the original conditions of the Loan has been cancelled, and the sum due in respect of principal has been reduced by 7,076*l.* 11*s.* 4*d.*, leaving a net balance of 18,500*l.* 17*s.*, which has been repaid to the Public Works Loan Commissioners, together with a sum of 387*l.* 4*s.* 11*d.*, interest thereon at 4 per cent. from 27th March to 4th October 1893, by the Waterford and Limerick Railway Company, by whom the undertaking of the Athenry and Ennis Railway Company has been acquired.

Statement of Arrears.

16. Apart from the sums which have been written off as irrecoverable, the sums over-due to the various Lending Departments are stated to be as follows, viz.:—

Public Works Loan Commissioners, England:

	£.	s.	d.
Principal due on 31st March 1893 - - - - -	206,123	9	4
Principal due on 31st March 1894 - - - - -	168,684	8	4
Decrease - - -	£. 37,439	1	–

This decrease is largely attributable to the transactions in connection with the Athenry and Ennis Railway Company, referred to in the previous paragraph.

	£.	s.	d.
Interest due on 31st March 1893 - - - - - -	200,929	18	10
Interest due on 31st March 1894 - - - - - -	69,363	9	4
Decrease - - -	£. 131,566	9	6

This

This large decrease does not, however, imply a corresponding gain to the Local Loans Fund, being principally due to the exclusion of interest on bad debts to which I have previously drawn attention in paragraph 14 of this Report.

The principal items included in the current arrears are the following :—

(*a*) Falmouth Docks.

	£.	*s.*	*d.*
Principal outstanding on 31st March 1894 - -	46,015	–	–

In answer to inquiries I am informed that "the Public Works Loan Board took "possession of this undertaking in 1867, and have from time to time, with the concur- "rence of the Treasury, expended thereon sums amounting in all to 37,250*l.*, which "advances (except only 2,834*l.* 1*s.* 11*d.*) have been repaid with all interest to 30th "June 1894 from the income of the undertaking; and, in addition, the interest on the "original loan of 50,000*l.* (now reduced to 46,015*l.*) has been also paid to 30th June "1894."

(*b*) Battersea Park Estate.

	£.	*s.*	*d.*
Principal outstanding on 31st March 1894 - -	100,000	–	–
Interest outstanding on 31st March 1894 - -	54,700	–	–

The interest due on 31st March 1893 was 70,700*l.*; the reduction of 16,000*l.* within the year is chiefly due to sales, sanctioned by the Treasury, of portions of the estate, which is under the management of the Commissioners of Public Works and Buildings.

I am informed that "the Board of Works consider that the security is adequate "for the ultimate redemption of the advance."

(*c*) Labourers' Dwellings.

Mr. *R. L. Cosh.*

The amount due on this loan on 31st March 1894 was as follows :—

	£.	*s.*	*d.*
Principal - - - - - - - - -	11,851	5	–
Interest - - - - - - - - - -	932	2	11

In my Report on the Account for 1891-92, I drew attention to the circumstances in connection with this loan, and stated that there was "little probability of there "being any funds available for the repayment of the principal for several years."

This forecast appears to be justified by the fact that the interest outstanding has risen from 829*l.* 2*s.* 7*d.* on 31st March 1892 to 884*l.* 1*s.* 7*d.* on 31st March 1893, and to 932*l.* 2*s.* 11*d.* on 31st March 1894.

In answer to a query which I have recently addressed to the Public Works Loan Board, I am informed that "they could not report to the Treasury that the "principal was irrecoverable."

Commissioners of Public Works, Ireland:

	£.	*s.*	*d.*
Principal outstanding on 31st March 1894 -	357,770	5	1
Interest outstanding on 31st March 1894 - -	192,282	19	6

The corresponding amounts on the 31st March 1893 were shown as—

Principal - - - - - - - - -	337,319	3	1
Interest - - - - - - - - -	198,842	8	3

(*a*) Railways.

A single service, namely, Loans for Railways, is responsible for a considerable portion of these arrears, the balance outstanding on 31st March 1894 being as follows, viz.:—

	£.	*s.*	*d.*
Principal - - - - - - - - -	274,797	12	1
Interest - - - - - - - - - -	154,797	4	9
TOTAL - - -	£. 429,594	16	10

against a total of 424,124*l.* 2*s.* 4*d.* on the 31st March 1893, an increase of 5,470*l.* 14*s.* 6*d.*

It is stated in the 61st Report of the Commissioners (1893) that the revenue returns do not show much sign of improvement, and whilst special expenditure in some cases is still necessary to put the lines into a satisfactory condition, the cost of working, owing to the requirements of the Board of Trade and the public demand for increased facilities and accommodation, has a constant tendency to rise, so that for some years the arrears cannot be expected to show any decrease.

The following Statement, which I have caused to be prepared, distributes, amongst the 17 undertakings concerned, the amount of principal and interest in arrear on the 31st March 1893, and 31st March 1894, and will be found to exhibit practically in every instance a growth of arrears; the apparent reduction in the case of the Waterford and Wexford Railway being due to the remission of debt, shown in paragraph 12 of this Report.

RAILWAY.	Arrear, March 1893.	Arrear, March 1894.	Increase of Arrear.
	£.	£.	£.
1 Southern - - - - - - - -	52,433	54,934	2,501
2 Waterford and Lismore - - - - - -	88,614	97,002	8,388
3 Derry Central - - - - - -	66,880	72,594	5,714
4 Sligo and Roscommon - - - - -	73,984	80,476	6,492
5 Waterford and Wexford - - - -	44,478	13,863	30,615*l.* decrease.
6 Ballycastle - - - - - - -	10,922	12,142	1,220
7 West Donegal - - - - - -	21,308	23,108	1,800
8 Letterkenny - - - - - - -	25,877	28,477	2,600
9 Clara and Banagher - - - - -	20,060	22,610	2,550
10 Giants Causeway - - - - - -	2,800	3,025	225
11 Draperstown - - - - - - -	6,769	7,890	1,121
12 Limavady - - - - - - -	7,736	9,109	1,373
13 West Clare - - - - - - -	Nil.	1,938	1,938
14 West Donegal - - - - - -	131	130	1*l.* decrease.
15 Donegal - - - - - - - -	Nil.	160	160
16 Letterkenny - - - - - - -	1,418	1,422	4
17 Clara and Banagher - - - - -	712	716	4

(*b*) Inland Navigations.

The increase in arrear from 6,000*l.* to 8,298*l.* 3*s.* 7*d.* within the year is mainly attributable to the continued postponement of the payment of interest upon the Newry Navigation, amounting to 2,000*l.* per annum. The arrangement under which the postponement was sanctioned was noticed in my Report for 1890–91.

The remaining arrear on the Lagan Navigation was discharged shortly after the close of the financial year.

(*c*) Harbours, Docks, &c.

The total arrears on this service amounted on —	£.	*s.*	*d.*
31st March 1893, to - - - - - - -	23,323	18	4
and on 31st March 1894, to - - - - -	22,198	5	1
Decrease - - -	£. 1,125	13	3

The

The following Statement, which I have caused to be prepared, distributes amongst the undertakings concerned the amount of principal and interest in arrear on the 31st March 1893 and 31st March 1894, respectively.

HARBOUR.	Arrear, March 1893.	Arrear, March 1894.	Increase of Arrear.	Decrease of Arrear.
	£.	£.	£.	£.
1 Wicklow	5,864	6,404	540	—
2 Balbriggan	1,519	1,616	97	—
3 Galway	5,163	4,496	—	667
4 Tralee	2,149	2,399	250	—
5 Galway	1,574	1,312	—	262
6 Arklow	972	486	—	486
7 Wicklow	1,843	972	—	871
8 Carrickfergus	2,700	2,880	180	—
9 Kinsale	1,539	1,634	95	—

(*d*) Labourers' Dwellings in Towns, 29 & 30 Vict. c. 44.

Labourers Acts, 46 & 47 Vict. c. 60.

The arrears on these services show satisfactory reductions within the period of the account, from 2,192*l.* 6*s.* 2*d.* and 1,045*l.* 3*s.* 6*d.*, to 1,928*l.* 19*s.* 2*d.* and 825*l.* 15*s.* 10*d.*, respectively.

(*e*) Public Health.

	£.	s.	d.
Arrears 31st March 1893	1,917	13	10
Arrears 31st March 1894	1,937	3	2
Increase	£. 19	9	4

(*f*) River (Arterial) Drainage (26 & 27 Vict. c. 88).

The arrear on this service on 31st of March 1893 was 11,279*l.* 1*s.*, and on 31st March 1894 was 11,077*l.* 6*s.* 1*d.* The apparent reduction shown is, however, due to certain arrears being written off under 56 & 57 Vict. c. 40.

The following are the Drainage Districts which show the largest arrears, viz. :—

	£.	s.	d.
Six Mile Bridge	1,163	17	10
Doohyle	1,343	7	2
Upper Inny	1,192	17	7
Rathangan	1,375	—	3

(*g*) River (Arterial) Drainage Maintenance.

The arrear on this service, to which I drew attention in my last year's Report, has diminished from 2,031*l.* 15*s.* 11*d.* to 1,737*l.* 16*s.* 3*d.* within the period of the account. This arrear is, however, still in excess of the amount which was outstanding on 31st March 1892.

(*h*) Seed Supply Act, 1880.

The arrear on this service remains at 12,057*l.* 0*s.* 11*d.* The sanction of the Treasury has been granted for a temporary postponement of proceedings against the Unions in arrear, which are as follows, viz. :—

	£.	s.	d.
Oughterard	274	12	8
Westport	180	16	4
Glenties	747	19	8
Swinford	6,715	5	—
Newport	247	3	11
Dunfanaghy	556	15	5
Belmullet	1,337	9	5
Clifden	515	11	—
Cahirciveen	1,481	7	6

(*k*) Seed Supply Act, 1890.

The arrears on this service have increased from 4,128*l.* 18*s.* 9*d.* to 12,627*l.* 11*s.* 7*d.* within the period of the account, but they have since the 31st March 1894 been very largely reduced; the Unions which are in default are in most instances those which are in arrear in respect to the similar Act of 1880.

(*l*) Land Improvement Loans.

The total arrear on this service amounted to 28,856*l.* 7*s.* 8*d.* on 31st March 1894, as against 31,690*l.* 18*s.* 5*d.* arrear existing on 31st March 1893, showing an apparent decrease of 2,834*l.* 10*s.* 9*d.*

Part of this decrease is, however, due to the writing off of the sum of 1,430*l.* 3*s.* 7*d.* under the provisions of 56 & 57 Vict. c. 40.

(*m*) Land Act, 1870.

The increase in the arrears on this service amounts to 371*l.* 16*s* 1*d.* as against 230*l.* 12*s.* 11*d.* increase in the previous year. It is worthy of notice that this increase is almost entirely in respect of loans which have been in arrear for many years. The amount of arrear outstanding on 31st March 1894 was 7,812*l.* 0*s.* 1*d.*

(*n*) Land Law Act, 1881.

The total arrear on this service on the 31st March 1894 amounted to 10,026*l.* 11*s.* 9*d.* as against 10,052*l.* 17*s.* 3*d.* on the 31st March 1893, showing a slight apparent reduction. As, however, the sum of 1,366*l.* 19*s.* 9*d.* has been written off under the provisions of 56 & 57 Vict. c. 40, there has been a virtual increase of arrear.

This increase is co-existent with an increase of arrear shown under a service of a nearly similar character, the advances made by the Irish Land Commissioners, which are dealt with in a subsequent head of this paragraph.

From these remarks it will be seen that, with the single exception of the loans to railways, the arrears on the services administered by the Commissioners of Public Works in Ireland appear to be not altogether unsatisfactory. I have been informed by the Accounting Officer that all possible steps are taken, by pressure through the Accountant's Department in some instances, and by legal action in others, for their recovery, and that the arrears "are gone into in detail annually by an officer from the Treasury."

Irish Land Commissioners.

Of the total sum authorised to be advanced by the Irish Land Commissioners under the provisions of the Land Law (Ireland) Act, 1881; the Tramways (Ireland) Act, 1883; the Purchase of Land (Ireland) Act, 1885; and the Purchase of Land (Ireland) Amendment Act, 1888, there has been advanced, within the period of the Account, the net sum of 592,277*l.* 5*s.* 11*d.*, making, with previous advances, a net total of 8,249,342*l.* 15*s.* 8*d.*; of this total, the sum of 1,829*l.* 18*s.* 4*d.* has been written off the assets of the Local Loans Fund in the year 1893–94.

The arrears have increased within the period of the account from 10,552*l.* 10*s.* 6*d.* to 11,844*l.* 5*s.* 9*d.* Included in these arrears is a sum of 2,241*l.* 0*s.* 11*d.*, which is due upon a single loan of 42,300*l.* made in the year 1887–88 to the Irish Land Purchase and Settlement Company, now in liquidation.

This arrear, which has been alluded to in my Reports upon the Irish Land Commission, may fairly be excluded from any general consideration of arrears existing under the Land Law Acts.

Fishery Board, Scotland.

The Account of Loans to Fishermen, made under the provisions of the Crofters' Holdings, Scotland, Act, 1886, is a comparatively small, but at the same time, unsatisfactory service.

The

The total advanced under the Act was 30,111*l.* 16*s.* 7*d.*

Of this sum the amount of 3,965*l.* 16*s.* 3*d.* has been written off as irrecoverable, and the arrears of Principal and Interest on the 31st March 1894, amounted to 4,050*l.* 8*s.* 2*d.*

The Annual Report of the Fishery Board, presented to both Houses of Parliament, details and explains this service.

C. L. Ryan,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
26 February 1895.

LOCAL LOANS FUND.

ACCOUNTS,
1893-94.

ACCOUNTS of RECEIPTS and PAYMENTS by the COMMISSIONERS FOR THE REDUCTION OF THE NATIONAL DEBT, in respect of the CAPITAL and INCOME of the LOCAL LOANS FUND, for the Year ended 31st March 1894; together with the REPORT of the COMPTROLLER AND AUDITOR GENERAL thereon.

(Presented pursuant to Act 50 & 51 Vict. c. 16, s. 16.)

Ordered, by The House of Commons, *to be Printed,*
1 *March* 1895.

[*Price* 3½*d.*]

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NATIONAL DEBT (ANNUITIES).

AN ACCOUNT of the GROSS AMOUNT of all BANK ANNUITIES and any ANNUITIES for TERMS of YEARS transferred, and of all Sums of Money paid to the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT; and the GROSS AMOUNT of ANNUITIES for LIVES and for TERMS of YEARS which have been granted for the same, and Contracts for Payments on Death which have been made, under the Provisions of the Acts 10 Geo. 4, c. 24; 51 & 52 Vict. c. 15; 16 & 17 Vict. c. 45; 27 & 28 Vict. c. 43; 45 & 46 Vict. c. 51; and 50 & 51 Vict. c. 40, within the Year ended 5th January 1895.

	TRANSFERRED AND PAID TO COMMISSIONERS.					ANNUITIES GRANTED, AND CONTRACTS FOR PAYMENTS ON DEATH MADE.		
	2¾ per Cent. Consols.	2¾ per Cent. Annuities (1905).	2½ per Cent. Annuities.	TOTAL STOCK.	Money paid, including Commission.	Immediate.	Deferred.	Contracts for Payments on Death.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
For Life Annuities, per 10 Geo. 4, c. 24, and 51 & 52 Vict. c. 15	135,296 11 –	576 4 7	105,467 19 9	241,340 15 4	502,127 17 5	59,619 14 8	—	—
	– – –	– – –	– – –	– – –	(a) 328 – 3	– – –	50 – –	—
For Life Annuities, per 16 & 17 Vict. c. 45; 27 & 28 Vict. c. 43; 45 & 46 Vict. c. 51; and 50 & 51 Vict. c. 40	– – –	– – –	– – –	– – –	579,909 5 11	44,966 12 6	—	—
	– – –	– – –	– – –	– – –	(a) 20,587 2 8	– – –	4,081 10 –	—
TOTAL for Life Annuities – – £.	135,296 11 –	576 4 7	105,467 19 9	241,340 15 4	1,102,952 6 3	104,586 7 2	4,131 10 –	—
For Annuities for Terms of Years, per 10 Geo. 4, c. 24, and 51 & 52 Vict. c. 15	2,456 9 10	– – –	2,918 19 6	5,375 9 4	8,100 6 6	1,032 18 8	—	—
For Contracts for Payments on Death, per 16 & 17 Vict. c. 45; 27 & 28 Vict. c. 43; 45 & 46 Vict. c. 51; and 50 & 51 Vict. c. 40	– – –	– – –	– – –	– – –	(a) 18,117 11 5	– – –	– – –	56,411 15 4
JOINTLY – – – £.	137,753 – 10	576 4 7	108,386 19 3	246,716 4 8	1,129,170 4 2	105,619 5 10	4,131 10 –	56,411 15 4

(a) The amounts received on account of Deferred Life Annuities and Contracts for Payments on Death are invested in Securities held by the Commissioners as applicable to meet claims, pursuant to Act 27 & 28 Vict. c. 46, s. 1.

National Debt Office,
15 March 1895.

G. Hervey,
Comptroller General.

NATIONAL DEBT (ANNUITIES).

ACCOUNT of the GROSS AMOUNT of all BANK ANNUITIES and any ANNUITIES for TERMS of YEARS transferred, and of all Sums of Money paid to the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT; and the GROSS AMOUNT of ANNUITIES for LIVES and for TERMS of YEARS which have been granted for the same, and Contracts for Payments on Death which have been made, under the Provisions of the Acts 10 Geo. 4, c. 24; 51 & 52 Vict. c. 15; 16 & 17 Vict. c. 45; 27 & 28 Vict. c. 43; 45 & 46 Vict. c. 51; and 50 & 51 Vict. c. 40, within the Year ended 5th January 1895.

Treasury Chambers,
20 March 1895.

JOHN T. HIBBERT.

(*Presented pursuant to Acts of Parliament.*)

Ordered, by The House of Commons, *to be Printed,*
21 *March* 1895.

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168.

NATIONAL DEBT.

RETURN showing (1) the Aggregate Gross Liabilities of the State as represented by the Nominal Funded Debt, Estimated Capital Value of Terminable Annuities, Unfunded Debt, and other Liabilities in respect of Debt, the Estimated Assets, and the Exchequer Balances at the close of each Financial Year, from 1835–36 to 1894–95, both inclusive, and (2), the Gross and Net Expenditure charged annually during that period against the Public Revenue on Account of the National Debt, and other Payments connected with Capital Liabilities (in continuation of Parliamentary Paper, No. 312, of Session 1894).

Treasury Chambers,
15 August 1895.

R. W. HANBURY.

Presented to the House of Commons by Command of Her Majesty.

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1895.

[C.—7863.] *Price* 3½*d.*

PREFATORY NOTES.

I.

PART I. of this Return is an account of the nominal capital liabilities of the State outstanding at the close of each financial year since 1835–36.

It shows not only the amount of Funded Debt, the estimated capital value in Stock of Terminable Annuities, and the amount of the Unfunded Debt; but likewise any other liabilities, which may be regarded as proper additions to be made in a statement of the total indebtedness of the nation.

The Account also gives the calculable Assets of the State. Hitherto, these Assets have been deducted from the gross liabilities, and the resulting net liabilities have been stated. But a change in the form of the Account has been rendered necessary this year in consequence of the materially altered character of the principal Asset. The Coupons of the Suez Canal Shares, which were purchased by Her Majesty's Government from the Khedive of Egypt in 1875–76, had been detached and sold by His Highness up to the 1st July 1894; and, consequently, until the time came when the shares would be earning the prescribed rate of interest and the current dividend, they could only be reckoned as an Asset of the State at their nominal value (3,532,040*l.*). That time having arrived in the course of last year, the shares became thenceforward a marketable security; and, as such, they were, according to the official quotations, estimated to be worth nearly 24 millions on the 31st March 1895. As, however, the value of so large an amount of shares must to some extent be hypothetical, and as such a security is liable to fluctuate in value, it has been considered undesirable to make an actual deduction from the liabilities on account of the shares. Consequently, the Assets of the State are only denoted, and the attempt to compute the net liabilities of the State has been abandoned.

In this Account there is likewise separately stated the amount of the Exchequer Balance at the end of each financial year.

II.

Part II. of this Return is an account of the total issues made in connection with capital liabilities in each year since 1835–36, which have been charged against the Revenue. The account, moreover, gives any receipts which are cognate to Debt services, and thus it also shows the true charge in each year on the taxpayer in respect of the interest of the Debt and of repayments of capital. The details of these issues and receipts in 1894–95 will be found in Appendix V.

The issues charged against the Revenue of the year do not, however, comprise all the Cash transactions affecting capital liabilities. Accordingly a further account is given in Appendix IV., which adds to those issues, (1) the amount of the Old Sinking Fund representing the surplus of the preceding year, (2) any sums taken out of the Exchequer balance which are applied to Debt purposes, and (3) any other sums which, though not forming part of the Revenue, go to the discharge of Debt (like composition in respect of Stamp Duty and Land Tax Redemption, and the Restitution Annuity charged on the Local Loans Fund). The same Appendix also shows the amount (if any) raised by creation of Debt, in order that the net result of the Debt transactions in Cash may be ascertained. In correspondence with the account of capital liabilities (Part I.), which states the amount of the Exchequer balance at the end of the year, supplementary columns are added to Appendix IV. to show by how much the balance has been increased or decreased in the year, and at the same time how far the receipts which have gone to increase the balance have been repayments involving a decrease of assets, and how far the payments which have gone to decrease the balance have been advances involving an increase of assets.

Notwithstanding that all such transactions are included in Appendix IV., it will be found that the amount by which the net liabilities are reduced does not correspond with the amount of money applied in redemption of Debt, less the amount (if any) raised by creation of Debt.

In

In the first place, a given amount of Cash will cancel either a larger or a smaller amount of Stock, according as the Stock stands below or above par. In the second place, the full amount issued to the National Debt Commissioners in one year for redemption of Debt may not be actually so applied until the next year, as they do not always effect their purchases of Stock immediately on the receipt of the money. In the third place, the full consideration money for the Debt created in one year may not be received till after the close of that year. Lastly, there may be no transaction in Cash corresponding to an increase or decrease of assets, which nevertheless constitutes one of the elements of an account of net liabilities, as, for example, when Loans are remitted, or when valuation of Stock, as in the case of the Savings Banks and Friendly Societies Deficiencies, has to be taken into account.

III.

The other Appendices to the Return are further complements to the principal accounts (Parts I. and II.).

1. Appendix I. shows in detail the gross capital liabilities and estimated assets of the State for the latest year.

2. Appendix II. shows in detail how the aggregate increases or decreases of the Funded Debt, the capital value of the Terminable Annuities, and the Unfunded Debt have been effected.

3. Appendix III. is a statement of contingent or indirect liabilities of the State, consisting of Loans which, though primarily charged on other securities, have, pursuant to Acts of Parliament, the guarantee of the Consolidated Fund behind them.

4. Appendix VI. contains brief notes on the principal operations of the Debt during the entire period to which the Return relates.

IV.

	£.
It will be seen from Part I. (p. 9) that the Gross Liabilities of the State, which amounted on the 31st March 1894 to	669,104,024
were reduced (on balance) in the succeeding twelve months by	8,943,417
and thus stood on the 31st March 1895 at	£.660,160,607

This abnormally large reduction of Liabilities in 1894-95 was due to arrangements connected with Section 41 of the Finance Act, 1894 (57 & 58 Vict. c. 30). That section made special provision for liquidating the Debt incurred under the Imperial and Naval Defence Acts; and for that purpose, under the authority of the Sinking Fund Act, 1875 (38 & 39 Vict. c. 4, s. 3), the National Debt Commissioners held over until August 1894 the greater part of the New Sinking Fund of 1893-94.

The following explanation is given of the manner by which the reductions in 1894–95 were effected:—

1. Funded Debt.

	£.	£.
The Funded Debt, which at the commencement of the year stood at		587,631,096
was reduced—		
(1) By Stock cancelled for the purchase of Annuities for Life and Terms of years	1,262,255	
(2) By Land Tax Redemption and Composition of Stamp Duty	133,951	
(3) By the Local Loans Restitution Annuity	126,400	
(4) By the application of the balances of the New Sinking Fund of—1893–94	24,962	
1894-95	148	
(5) By sundry means	67,461	
		1,615,177
to	£.	586,015,919

2. Terminable Annuities.

	£.
The estimated capital value of these Annuities stood on the 31st March 1894 at	57,076,898
and being reduced in the year by	3,494,176
amounted on the 31st March 1895 to	£. 53,582,722

3. The Unfunded Debt.	£.	£.
It was under this head of Debt that the abnormal reduction took place.		
At the commencement of the year it stood at - - - - - - -		21,446,300
(1) A sum borrowed in the last quarter of 1893–94 in aid of Ways and Means, whereby the Exchequer Balance was temporarily repleted, was paid off on the 5th April 1894 -	750,000	
(2) The sum of £1,575,565 6*s.* 4*d.* part of the New Sinking Fund of 1893–94 (£1,826,592 2*s.* 6*d.*), and the sum of £1,718,107 18*s.* 10*d.* part of the New Sinking Fund of 1894–95 (£1,718,263 3*s.* 7*d.*), were applied:—		
(a.) In discharge of the entire Debt created under the Naval Defence Act, 1889, viz.: £.		
Treasury Bills - - - 2,450,000		
Exchequer Bonds - - 696,000		
	3,146,000	
(b.) In repayment of part of the Debt (£2,600,000) created under the Imperial Defence Act, 1888, viz.:		
Treasury Bills - - - - - -	150,000	
		4,046,000
Accordingly, the Unfunded Debt stood on the 31st March 1895 at - - - - - - - - - - - - - -	£.	17,400,300
4. Other Capital Liabilities.		
On the one hand—		
(1) The liability under the Russian-Dutch Loan Act, 1891, was reduced, by the operation of the terminable annuity		
from - - - - - - - - - - - - -	473,353	
to - - - - - - - - - - - - - -	443,045	
or by - - - - - - - - - -		30,308
(2) The liability under the Imperial Defence Act (Part I.), 1888, was reduced, by the operation of the terminable annuity from - - - - - - - - - -	611,783	
to - - - - - - - - - - - - - -	531,941	
or by - - - - - - - - - -		79,842
(3) The Trustee Savings Banks Deficiency, estimated on the 20th November 1893 at - - - - - - - - - -		*398,953
disappeared owing to the increased valuation of the assets on the 20th November 1894.		
Total Reduction - - - - - - -		509,103
On the other hand, owing to the necessity for additional borrowing,		
(1) The liability under the Barracks Act, 1890, £.		
was increased (on balance) from - - - 1,215,754		
to - - - - - - - - - - 1,856,210		
or by - - - - - - - - - -	†640,456	
(2) The liability under the Telegraph Act, 1892, £.		
was increased (on balance) from - - 249,887		
to - - - - - - - - - - 330,470		
or by - - - - - - - - - -	‡80,583	
Total Net Increase - - - - - -		721,039
Accordingly, there was a Net Increase of - - - - - - under the head of these liabilities.	£.	211,936

* Instead of this deficiency of £398,953 on the 20th November 1893, there was on the 20th November 1894 a surplus of assets over liabilities amounting to £1,168,643 10*s.* 2*d.*

† The amount actually borrowed in the year was £670,000; but the debt previously created was, by the operation of the terminable annuity, reduced by £29,544.

‡ The amount actually borrowed in the year was £90,000; but the debt previously created was, by the operation of the terminable annuity, reduced by £9,417.

SUMMARY.

	£.
1. Reductions under:	
Funded Debt - - - - - - - -	1,615,177
Terminable Annuities - - - - - - -	3,494,176
Unfunded Debt - - - - - - - -	4,046,000
TOTAL - - -	9,155,353
2. INCREASE under other Capital Liabilities - - -	211,936
NET REDUCTION of Gross Liabilities in 1894-95 (as above) - - - - - - - £.	8,943,417

Treasury Chambers,
5 July 1895.

E. W. HAMILTON.

Part I. (CAPITAL ACCOUNT).

RETURN showing the Aggregate Gross Liabilities of the State as represented by the Nominal Amount of Funded Debt, Estimated Capital Value of Terminable Annuities, Unfunded Debt, and other Liabilities in respect of Debt; the Estimated Assets and the Exchequer Balances, at the Close of each Financial Year from 1835–36 to 1894–95, both inclusive.

At the Close of the Financial Year ending	Nominal Amount of Funded Debt.	Estimated Capital Value of Terminable Annuities. (*a*)	Unfunded Debt.	Total of Columns 1 to 3.	Other Capital Liabilities.			Aggregate *Gross* Liabilities of the State as represented by the Total of Columns 4 to 7.	Estimated Assets.		Exchequer Balances at Banks of England and Ireland.	At the Close of the Financial Year ending
					Russian Dutch Loan.	South Sea Guarantee Fund and Public Debt of Scotland.	Estimated Amount of Trustee Savings Banks and Friendly Societies Deficiencies.		Local Loans outstanding less 5 per cent. on the amount of Loans outstanding as an allowance for bad debts.	Other Assets.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
5 January 1836	760,294,554	60,697,517	30,082,585	851,074,656	1,663,886	610,023	125,032	853,473,597	7,373,997	- - -	6,069,458	5 January 1836
„ 1837	763,227,871	59,230,337	*27,674,575	850,132,783	1,643,087	587,323	938,798	853,301,991	7,607,024	- - -	6,049,373	„ 1837
„ 1838	763,630,552	57,261,447	25,282,175	846,174,174	1,622,288	578,198	35,439	848,410,099	7,769,797	22,000	4,127,973	„ 1838
„ 1839	762,771,224	56,166,224	25,460,725	844,398,173	1,601,489	562,071	- -	846,561,733	7,878,751	50,000	4,594,885	„ 1839
„ 1840	768,038,354	54,238,931	†20,643,125	842,920,410	1,580,690	548,126	825,495	845,874,721	8,167,195	100,000	3,707,426	„ 1840
„ 1841	767,946,051	52,278,401	22,240,925	842,465,377	1,559,891	533,348	1,137,818	845,696,434	8,660,485	95,000	3,858,466	„ 1841
„ 1842	774,319,913	50,211,052	†19,622,375	844,153,340	1,539,092	517,967	1,314,620	847,525,019	8,646,979	60,000	‡3,653,811	„ 1842
„ 1843	774,859,379	48,112,255	18,683,775	841,655,409	1,518,293	502,412	286,990	843,963,104	8,602,445	77,880	1,390,059	„ 1843
„ 1844	773,990,292	46,456,549	20,495,650	840,942,491	1,497,494	487,110	- -	842,927,095	8,619,256	172,880	4,716,019	„ 1844
„ 1845	771,069,858	46,520,875	18,793,550	836,384,283	1,476,695	248,550	- -	838,109,528	8,615,138	211,490	6,254,113	„ 1845
„ 1846	768,789,240	44,699,273	18,442,400	831,930,913	1,455,896	248,550	1,139,244	834,774,603	8,468,435	382,718	8,452,090	„ 1846
„ 1847	766,818,456	42,982,069	18,369,400	828,169,925	1,435,097	248,550	1,837,111	831,690,683	9,544,508	252,781	9,131,282	„ 1847
„ 1848	774,712,855	40,316,533	17,974,500	833,003,888	1,414,298	248,550	5,472,068	840,138,804	§ 12,292,942	135,747	8,457,691	„ 1848

„	1849	776,465,435	38,231,035	17,794,700	832,491,170	1,393,499	248,550	4,613,295	838,746,514	13,435,071	117,213	‡8,105,562	„	1849
„	1850	775,734,579	36,445,355	17,758,700	829,938,634	1,372,700	248,550	2,746,325	834,306,209	14,407,726	147,213	9,748,540	„	1850
„	1851	771,967,222	35,158,880	17,756,600	824,882,702	1,351,901	-	-	1,644,718	827,879,321	15,364,207	177,213	9,245,676	„ 1851
„	1852	767,946,655	33,219,436	17,742,800	818,908,891	1,331,102	-	-	1,266,929	821,506,922	16,291,732	90,000	8,381,637	„ 1852
„	1853	764,541,296	31,862,144	17,742,500	814,145,940	1,310,303	-	-	285,257	815,741,500	16,488,949	290,000	8,841,822	„ 1853
„	1854	758,364,581	29,837,673	16,024,100	804,226,354	1,289,504	-	-	2,643,176	808,159,034	13,197,747	248,030	4,485,230	„ 1854
Quarter to 5 April	1854	756,175,381	28,803,224	‖16,798,700	801,777,305	1,289,504	-	-	2,643,176	805,709,985	§ 13,307,387	248,030	2,778,448	Quarter to 5 April 1854
Financial year ending 31 March	1855	755,589,176	27,529,553	¶24,151,400	807,270,129	1,268,705	-	-	4,443,672	812,982,506	13,620,195	98,030	3,949,775	Financial year ending 31 March 1855
„	1856	779,415,291	27,763,301	†27,124,900	834,303,492	1,247,906	-	-	5,181,050	840,732,448	13,534,164	1,195,530	‡5,600,621	„ 1856
„	1857	783,962,794	25,192,803	27,989,000	837,144,597	1,227,107	-	-	4,076,778	842,448,482	13,568,741	2,183,080	8,668,371	„ 1857
„	1858	782,941,832	22,679,203	25,911,500	831,532,535	1,206,308	-	-	5,186,113	837,924,956	13,349,187	2,062,271	6,657,802	„ 1858
„	1859	790,480,719	20,205,469	18,277,400	828,963,588	1,185,509	-	-	3,099,714	833,248,811	13,218,675	2,161,041	7,789,083	„ 1859
„	1860	789,718,208	17,207,307	16,228,300	823,153,815	1,164,710	-	-	3,469,643	827,788,168	12,764,894	2,119,168	7,972,864	„ 1860
„	1861	788,970,719	16,542,181	16,689,000	822,201,900	1,143,911	-	-	4,741,974	828,087,785	12,120,827	2,086,635	6,672,132	„ 1861
„	1862	788,229,617	16,898,994	16,517,900	821,646,511	1,123,112	-	-	4,703,095	827,472,718	12,228,717	2,013,420	5,288,676	„ 1862

(*a*) The Capital Value of all the Annuities in this column is computed in 3 per Cent. Stock, at Par, down to the 31st March 1888, inclusive.

* Exclusive of 368,000*l.* Exchequer Bills purchased for cancellation, but not formally cancelled.

† The Statement of Unfunded Debt at the close of these years is exclusive of certain Bills which, although not cancelled until the following years, were covered by Stock created for their conversion, and included in the Funded Debt.

§ The Assets in the years ended 5th January 1848 and 1854 were reduced by the partial remission of several large loans, but in the former year the reduction fell far short of the increase caused by additional loans.

‖ Including 790,000*l.* Ways and Means Advances outstanding.

¶ Including 1,000,000*l.* Ways and Means Advances outstanding.

‡ For the purpose of comparison, the following additions should be made to the Exchequer Balances (Col 11), owing to there not being received within the year the full consideration money for Debt created, viz.:

	£.
Year ended 5th January 1842	1,614,394
„ „ 1849	395,687
„ 31st March 1856	1,340,000

NOTE.—A reference to Appendices II. and VI. will explain the principal variations in the Debt from year to year.

PART I. (CAPITAL ACCOUNT)—*continued.*

RETURN showing the Aggregate Gross Liabilities of the State as represented by the Nominal Amount of Funded Debt, Estimated Capital Value of Terminable Annuities, Unfunded Debt, and other Liabilities in respect of Debt; the Estimated Assets and the Exchequer Balances, at the Close of each Financial Year from 1835–36 to 1894–95, both inclusive—*continued.*

At the Close of the Financial Year ending	Nominal Amount of Funded Debt.	Estimated Capital Value of Terminable Annuities. (†)	Unfunded Debt.	Total of Columns 1 to 3.	Other Capital Liabilities.				Aggregate *Gross* Liabilities of the State as represented by the Total of Columns 4 to 8.	Estimated Assets.			Exchequer Balances at Banks of England and Ireland.	At the Close of the Financial Year ending
					Russian Dutch Loan.	Estimated Liability in respect of Sums borrowed under (*a*) Imperial Defence Act, 1888. Part I. (*b*) Russian Dutch Loan Act, 1891.	(*c*) Barracks Act, 1890, and (*d*) Telegraph Act, 1892.	Estimated Amount of Trustee Savings Banks and Friendly Societies Deficiencies.		Local Loans outstanding less 5 per cent. on the amount of Loans outstanding as an allowance for bad debts.	Value of Suez Canal Shares purchased in 1876, nominal till 1893-94 and estimated market value subsequently.	Other Assets.		
	1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.	12.	13.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
31 March 1863	787,422,927	18,073,831	16,495,400	821,992,158	1,102,313	- -	- -	4,996,149	**828,090,620**	11,706,078	—	2,386,734	7,263,839	31 March 1863
„ 1864	781,712,401	23,336,209	13,136,000	818,184,610	1,081,514	- -	- -	3,409,792	**822,675,916**	11,790,792	—	2,357,394	7,352,548	„ 1864
„ 1865	780,202,103	22,843,092	10,742,500	813,787,695	1,060,715	- -	- -	3,615,402	**818,463,812**	12,285,600	—	2,437,168	7,690,922	„ 1865
„ 1866	773,941,189	22,395,428	8,187,700	804,524,317	1,039,916	- -	- -	3,871,137	**809,435,370**	12,522,245	—	2,236,029	5,851,314	„ 1866
„ 1867	770,188,624	24,064,989	7,956,800	802,210,413	1,019,117	- -	- -	4,155,312	**807,384,842**	13,278,101	—	2,223,949	7,294,151	„ 1867
„ 1868	741,844,980	50,083,583	7,911,100	799,839,663	998,318	- -	- -	3,594,499	**804,432,480**	13,324,100	—	2,310,898	4,781,846	„ 1868
„ 1869	741,112,640	48,777,507	*9,896,100	799,786,247	977,519	- -	- -	3,694,744	**804,458,510**	13,550,621	—	2,196,849	4,707,259	„ 1869
„ 1870	741,514,681	46,633,630	6,761,500	794,909,811	956,720	- -	- -	3,778,170	**799,644,701**	13,526,974	—	2,310,891	8,606,648	„ 1870
„ 1871	732,043,270	51,050,196	6,091,000	789,184,466	935,921	- -	- -	4,007,693	**794,128,080**	13,458,228	—	2,261,966	7,023,435	„ 1871
„ 1872	731,756,962	49,013,769	5,155,100	785,925,831	915,122	- -	- -	4,081,087	**790,922,040**	13,184,140	—	2,214,974	9,342,652	„ 1872
„ 1873	727,374,082	47,018,928	4,829,100	779,222,110	894,323	-	- -	4,269,635	**784,386,068**	13,215,174	—	2,325,046	11,992,705	„ 1873
„ 1874	723,514,005	44,941,333	4,479,600	772,934,938	873,524	- -	- -	4,382,232	**778,190,694**	14,666,200	—	2,385,530	7,442,854	„ 1874
„ 1875	714,797,715	48,908,742	5,239,300	768,945,757	852,725	- -	- -	4,552,421	**774,350,903**	16,449,574	—	2,281,792	6,265,322	„ 1875

„	1876	713,657,517	45,847,366	11,401,800	770,906,683	831,926	- -	- -	4,457,882	**776,196,491**	19,220,013	3,532,040	2,144,777	†5,119,587	„	1876
„	1877	712,621,355	43,449,568	13,943,800	770,014,723	811,127	- -	- -	4,521,727	**775,347,577**	21,812,523	3,532,040	2,231,637	5,988,650	„	1877
„	1878	710,843,007	40,705,718	20,603,000	772,151,725	790,328	- -	- -	4,386,368	**777,328,421**	§24,659,301	3,532,040	2,037,123	6,243,389	„	1878
„	1879	709,430,593	37,664,369	25,870,100	772,965,062	769,529	- -	- -	4,583,433	**778,318,024**	27,095,498	3,532,040	2,041,264	6,915,756	„	1879
„	1880	710,476,359	33,784,649	*27,344,900	771,605,908	748,730	- -	- -	4,149,701	**776,504,339**	§29,331,669	3,532,040	4,139,025	3,273,429	„	1880
„	1881	709,078,526	34,988,435	22,077,500	766,144,461	727,931	- -	- -	3,900,541	**770,772,933**	28,513,754	3,532,040	4,057,123	5,923,662	„	1881
„	1882	709,498,547	33,181,875	18,007,700	760,688,122	707,132	- -	- -	2,144,562	**763,539,816**	§27,159,510	3,532,040	‡‡2,208,425	5,976,585	„	1882
„	1883	712,698,994	27,570,876	14,185,400	754,455,270	686,333	- -	- -	1,804,417	**756,946,020**	26,587,337	3,532,040	1,891,819	6,972,730	„	1883
„	1884	640,631,095	91,682,269	14,110,600	746,423,964	665,534	- -	- -	2,124,833	**749,214,331**	26,305,445	3,532,040	1,808,616	5,632,569	„	1884
„	1885	640,181,896	86,115,658	14,033,100	740,330,654	644,735	- -	- -	2,149,300	**743,124,689**	25,961,617	3,532,040	1,740,496	4,993,207	„	1885
„	1886	638,849,694	85,829,917	17,602,800	742,282,411	623,936	- -	- -	2,133,497	**745,039,844**	25,908,815	3,532,040	2,144,009	5,625,944	„	1886
„	1887	637,637,640	81,123,148	17,517,900	736,278,688	603,137	- -	- -	1,897,351	**738,779,176**	26,349,613	3,532,040	2,100,814	5,950,107	„	1887
„	1888	609,740,743	78,449,230	17,385,100	705,575,073	582,338	- -	- -	570,170	**706,727,581**	—	3,532,040	1,990,877	7,647,072	„	1888
„	1889	607,057,811	‡75,279,438	16,093,322	698,430,571	561,539	- -	- -	308,659	**699,300,769**	—	3,532,040	1,779,096	5,592,002	„	1889
„	1890	585,959,852	71,731,869	32,252,305	689,944,026	540,740	-	- -	179,072	**690,663,838**	—	3,532,040	2,177,648	5,220,261	„	1890
„	1891	579,472,082	68,458,798	36,140,079	684,070,959	519,940	(*a*)797,780	- -	565,339	**685,954,018**	—	3,532,040	1,740,397	6,370,897	„	1891
„	1892	577,944,665	64,421,912	35,312,994	677,679,571	- -	(*a*)764,558 (*b*)531,359	- -	1,566,279	**680,541,767**	—	3,532,040	1,677,388	6,255,169	„	1892
„	1893	§§589,533,082	60,761,490	20,748,270	671,042,842	- -	(*a*)689,299 (*b*)502,779	(*c*) 542,544 (*d*) 86,474	783,626	**673,647,564**	—	3,532,040	1,682,752	5,082,535	„	1893
„	1894	587,631,096	57,076,898	**21,446,300	666,154,294	- -	(*a*)611,783 (*b*)473,353	(*c*) 1,215,754 (*d*) 249,887	398,953	**669,104,024**	—	3,532,040	1,408,843	**5,977,119	„	1894
„	1895	583,015,919	53,582,722	17,400,300	††656,998,941	- -	(*a*) 531,941 (*b*) 443,045	(*c*) 1,856,210 (*d*) 330,470	¶ —	‖**660,160,607**	—	(*φ*) 23,892,955	1,216,616	6,300,827	„	1895

(‡) The Capital Value of all the Annuities in this column is computed in 3 per Cent. Stock, at Par, down to the 31st March 1888, inclusive. Subsequently, in consequence of the passing of the National Debt (Conversion) Act, 1888 (51 Vict. c. 2), the valuation of the Annuities is based with reference to 2¾ per Cent. Consols.

* Including 1,000,000*l.* Ways and Means Advances outstanding in the years ended 31st March 1869 and 1880.

† Had the full consideration money for the Exchequer Bonds created in 1875–76 for the purchase of the Suez Canal Shares been received before the 1st April 1876, the balance in the Exchequer on the 31st March 1876 would have been larger by 700,000*l.* (*See* Appendix IV., page 25, col. 9.)

§ The Assets in 1877–78, 1879–80, and 1881–82, were reduced by the deduction of a large accumulation of "Irrecoverable Loans," of which the abandonment was authorised in those years.

‖ *See* Appendix I. for details.

** Including 750,000*l.*, borrowed in aid of Ways and Means, outstanding on the 31st March 1894, but repaid on the 5th April 1894.

†† *See* Prefatory Notes under Section IV., page 3.

§§ *See* Appendix VI., page 34.

¶ On the 20th November 1894, the value of the assets, held by the National Debt Commissioners, on account of Trustee Savings Banks, exceeded the liabilities by 1,168,644*l.*, and those held on account of Friendly Societies by 80,854*l.*

‡‡ The Indian Government was released of its obligation to repay the loan of 2,000,000*l.* made in 1879.

(*φ*) *See* Prefatory Notes under Section I., page 2.

NOTE.—A reference to Appendices II. and VI. will explain the principal variations in the Debt from year to year.

Part II. (CASH ACCOUNT.)

RETURN showing the *Gross* and *Net* Expenditure Charged against the Public Revenue on Account of the National Debt, and other Payments connected with Capital Liabilities, in each Financial Year from 1835–36 to 1894–95, inclusive.

Financial Year Ending	Issues on Account of Interest and Management.	Issues on Account of Capital.	Total Issues.	Sundry Receipts to be set off		Net Expenditure		Total of Columns 6 and 7.
				Against the Issues on Account of Interest and Management.	Against the Issues on Account of Capital.	Representing Interest and Management	Representing Repayment of Capital.	
	1.	2.	3	4.	5.	6.	7.	
	£.	£.	£.	£.	£.	£.	£.	£.
5 January 1836	26,969,802	1,777,699	28,747,501	81,348	—	26,888,454	1,777,699	28,666,153
„ 1837	27,685,861	1,889,166	29,575,027	120,239	—	27,565,622	1,889,166	29,454,788
„ 1838	27,747,819	1,939,499	29,687,318	120,110	—	27,627,709	1,939,499	29,567,208
„ 1839	27,532,573	1,980,056	29,512,629	120,000	—	27,412,573	1,980,056	29,392,629
„ 1840	27,613,478	2,112,567	29,726,045	121,254	—	27,492,224	2,112,567	29,604,791
„ 1841	27,461,081	2,144,926	29,606,007	122,638	—	27,338,443	2,144,926	29,483,369
„ 1842	27,816,638	2,041,811	29,858,449	120,090	—	27,696,548	2,041,811	29,738,359
„ 1843	27,609,181	2,102,797	29,711,978	120,064	—	27,489,117	2,102,797	29,591,914
„ 1844	27,461,880	2,019,495	29,481,375	120,000	2,924	27,341,880	2,016,571	29,358,451
„ 1845	28,534,190	2,408,849	30,943,039	120,149	—	28,414,041	2,408,849	30,822,890
„ 1846	26,579,173	2,133,034	28,712,207	120,080	1,045	26,459,093	2,131,989	28,591,082
„ 1847	26,228,983	2,136,068	28,365,051	120,354	206	26,108,629	2,135,862	28,244,491
„ 1848	26,339,419	2,192,015	28,531,434	120,000	—	26,219,419	2,192,015	28,411,434
„ 1849	26,681,543	2,174,680	28,856,223	120,000	—	26,561,543	2,174,680	28,736,223
„ 1850	26,358,818	2,180,237	28,539,055	120,000	—	26,238,818	2,180,237	28,419,055
„ 1851	26,160,490	2,498,833	28,659,323	120,000	—	26,040,490	2,498,833	28,539,323
„ 1852	25,959,020	2,363,047	28,322,067	120,263	—	25,838,757	2,363,047	28,201,804
„ 1853	25,652,064	2,468,942	28,121,006	120,566	—	25,531,498	2,468,942	28,000,440
„ 1854	25,622,024	2,533,985	28,156,009	120,000	—	25,502,024	2,533,985	28,036,009
Quarter to 5 April 1854	6,039,174	453,917	6,493,091	14,759	—	6,024,415	453,917	6,478,332
Financial Year ending 31 March 1855	25,419,700	2,670,244	28,089,944	157,431	—	25,262,269	2,670,244	27,932,513
„ 1856	25,544,978	2,759,356	28,304,334	179,352	—	25,365,626	2,759,356	28,124,982
„ 1857	25,982,461	2,916,190	28,898,651	124,996	—	25,857,465	2,916,190	28,773,655
„ 1858	25,787,738	3,061,966	28,849,704	133,327	—	25,654,411	3,061,966	28,716,377
„ 1859	25,482,926	3,186,691	28,669,617	144,777	—	25,338,149	3,186,691	28,524,840
„ 1860	25,240,643	3,618,569	28,859,212	128,078	—	25,112,565	3,618,569	28,731,134
„ 1861	25,036,135	1,403,104	26,439,239	128,078	—	24,908,057	1,403,104	26,311,161
„ 1862	25,128,987	1,304,870	26,433,857	130,575	—	24,998,412	1,304,870	26,303,282
„ 1863	24,976,222	1,359,198	26,335,420	145,113	3,617	24,831,109	1,355,581	26,186,690
„ 1864	24,897,383	1,417,347	26,314,730	152,460	3,744	24,744,923	1,413,603	26,158,526
„ 1865	24,848,864	1,616,283	26,465,147	148,955	3,876	24,699,909	1,612,407	26,312,316

PART II. (CASH ACCOUNT)—*continued.*

RETURN showing the *Gross* and *Net* EXPENDITURE Charged against the PUBLIC REVENUE on Account of the NATIONAL DEBT, and other PAYMENTS connected with CAPITAL LIABILITIES —*continued.*

FINANCIAL YEAR ENDING	Issues on Account of Interest and Management.	Issues on Account of Capital (including New Sinking Fund from 1875).	Total Issues.	Sundry Receipts to be set off		Net Expenditure		Total of Columns 6 and 7.
				Against the Issues on Account of Interest and Management.	Against the Issues on Account of Capital.	Representing Interest and Management.	Representing Repayment of Capital.	
	1.	2.	3.	4.	5.	6.	7.	
	£	£.	£.	£.	£.	£.	£.	£.
31 March 1866	24,673,482	1,662,042	26,335,524	145,933	4,013	24,527,549	1,658,029	26,185,578
„ 1867	24,452,935	1,703,162	26,156,097	158,732	4,156	24,294,203	1,699,006	25,993,209
„ 1868	24,423,872	2,220,218	26,644,090	152,788	4,302	24,271,084	2,215,916	26,487,000
„ 1869	24,280,425	2,408,939	26,689,364	152,752	4,454	24,127,673	2,404,485	26,532,158
„ 1870	24,642,503	2,499,039	27,141,542	152,401	4,610	24,490,102	2,494,429	26,984,531
„ 1871	24,097,850	3,270,896	27,368,746	152,403	4,775	23,945,447	3,266,121	27,211,568
„ 1872	23,986,527	3,076,127	27,062,654	152,507	4,943	23,834,020	3,071,184	26,905,204
„ 1873	23,859,376	3,011,663	26,871,039	152,469	5,117	23,706,907	3,006,546	26,713,453
„ 1874	23,639,917	3,179,171	26,819,088	151,960	5,298	23,487,957	3,173,873	26,661,830
„ 1875	23,536,589	3,648,162	27,184,751	619,491	5,484	22,917,098	3,642,678	26,559,776
„ 1876	23,394,114	4,113,020	27,507,134	757,574	5,678	22,636,540	4,107,342	26,743,882
„ 1877	23,392,684	4,712,064	28,104,748	935,721	15,879	22,456,963	4,696,185	27,153,148
„ 1878	23,569,161	5,050,987	28,620,148	1,166,814	66,887	22,402,347	4,984,100	27,386,447
„ 1879	23,709,022	5,142,468	28,851,490	1,329,279	69,201	22,379,743	5,073,267	27,453,010
„ 1880	23,658,252	5,287,409	28,945,661	1,419,331	71,724	22,238,921	5,215,685	27,454,606
„ 1881	23,687,217	6,068,011	29,755,228	1,457,837	74,155	22,229,380	5,993,856	28,223,236
„ 1882	23,365,395	6,437,032	29,802,427	1,446,225	76,793	21,919,170	6,360,239	28,279,409
„ 1883	23,119,437	6,664,564	29,784,001	1,478,979	79,540	21,640,458	6,585,024	28,225,482
„ 1884	22,984,692	6,769,919	29,754,611	1,426,985	82,296	21,557,707	6,687,623	28,245,330
„ 1885	22,613,881	7,035,903	29,649,784	1,292,334	7,760	21,321,547	7,028,143	28,349,690
„ 1886	22,300,832	1,252,511	23,553,343	1,476,250	165,834	20,824,582	1,086,677	21,911,259
„ 1887	22,290,053	5,791,790	28,081,843	1,323,089	91,418	20,966,964	5,700,372	26,667,336
„ 1888	21,245,762	5,079,925	26,325,687	387,861	94,612	20,857,901	4,985,313	25,843,214
„ 1889	21,149,629	5,184,406	26,334,035	336,085	161,814	20,813,544	5,022,592	25,836,136
„ 1890	20,038,964	5,292,397	25,331,361	354,445	178,846	19,684,519	5,113,551	24,798,070
„ 1891	19,313,950	6,147,269	25,461,219	304,071	185,161	19,009,879	5,962,108	24,971,987
„ 1892	18,818,559	6,505,541	25,324,100	307,316	191,699	18,511,243	6,313,842	24,825,085
„ 1893	18,790,698	6,594,781	25,385,479	267,110	198,467	18,523,588	6,396,314	24,919,902
„ 1894	18,614,155	6,860,915	25,475,070	230,873	205,474	18,383,282	6,655,441	25,038,723
„ 1895	†18,531,594	†6,686,970	†25,218,564	†229,673	†10,979	†18,301,921	†6,675,991	†24,977,912

* In Column 4, interest on Local Loans is included from 1874–75 to 1886–87, both inclusive, and interest on the purchase-money of the Suez Canal Shares is included from 1876–77 to 1893–94, both inclusive. The redemption of the Debt created in connection with the purchase of the Suez Canal Shares having been completed in 1893–94, the receipts on account of the Interest and Dividend on the Shares are, consequently, not set off against the Debt charges from that date.

† For details *see* Appendix V., pages 26 and 27, and also Appendix A. to the Return relating to the charge on taxes moved for annually by Sir Henry H. Fowler.

Note.—The issues charged against the Revenue of the year do not comprise all the cash transactions affecting Capital liabilities. Accordingly, Appendix IV. is added, which brings together all sums applied in redemption of Debt, and also gives the amount (if any) raised by creation of Debt.

LIST OF APPENDICES.

APPENDIX, No. I.

Account showing in detail the *Gross* Capital Liabilities and Estimated Assets of the State on the 31st March 1895 - - - - - - - - - - - - pp. 14–15

APPENDIX, No. II.

Account explaining the Differences from Year to Year shown in Column 4 of the Capital Account (Part I.) - - - - - - - - - - - - - - pp. 16–19

APPENDIX, No. III.

Statement of Contingent or Indirect Capital Liabilities outstanding at the close of each Financial Year, from 31st March 1880 inclusive - - - - - - - - - pp. 20–21

APPENDIX, No. IV.

Account showing Total Amount of Money issued in the Year and applied in Redemption of Debt, less the amount (if any) raised by Creation of Debt, together with other Transactions affecting Capital Liabilities - - - - - - - - - - - - pp. 22–25

APPENDIX, No. V

Account giving details of Issues charged against the Revenue for the Service of the Debt in the Year ending 31st March 1895 - - - - - - - - - - - pp. 26–27

APPENDIX, No. VI.

Notes on the Principal Transactions affecting the National Debt during the period to which the Return relates - - - - - - - - - - - - - pp. 28–34

APPENDIX I.

Account showing in Detail the *Gross* Capital Liabilities and Estimated Assets of the State on the 31st March 1895.

	On 31st March 1895.		
	Bank of England.	Bank of Ireland.	Total.
I.—Funded Debt:	£. s. d.	£. s. d.	£. s. d.
(1.) 2¾ per Cent. Consols	503,401,370 3 1	18,832,036 2 6	522,233,406 5 7
(2.) 2½ per Cents. (1905)	4,563,240 19 9	83,981 18 8	4,647,222 18 5
(3.) 2½ per Cents.	31,642,608 6 7	429,512 11 8	32,072,120 18 3
(4.) Exchequer Bonds, 1853, per 16 Vict. c. 23 (2½ per Cents.)	417,300 – –	—	417,300 – –
£.	540,024,519 9 5	19,345,530 12 10	559,370,050 2 3
(5.) Debts to the Banks of England and Ireland (2½ per cent.)	11,015,100 – –	2,630,769 4 8	13,645,869 4 8
(6.) Book Debt, 1892 (2¾ per cent.)	13,000,000 – –	—	13,000,000 – –
Total Funded Debt £.	564,039,619 9 5	21,976,299 17 6	586,015,919 6 11

II.—Terminable Annuities:	Bank of England.
Estimated Capital Value:	
(1.) Annuities for Life and Terms of Years:	£. s. d.
Per 10 Geo. 4, c. 24; 3 Will. 4, c. 14; 7 & 8 Vict. c. 83; 16 & 17 Vict. c. 45; 27 & 28 Vict. c. 43; 45 & 46 Vict. c. 51; and 51 & 52 Vict. c. 15 (1,210,940*l.* 12*s.* 6*d.*)	11,653,019 – –
(2.) Red Sea and India Telegraph Company's Annuity, expiring 1908 per 25 & 26 Vict. c. 39 (36,000*l.*)	408,166 – –
(3.) Annuities created by the National Debt Act, 1883 (46 & 47 Vict. c. 54); National Debt and Local Loans Act, 1887 (50 & 51 Vict. c. 16), and National Debt (Supplemental) Act, 1888 (51 & 52 Vict. c. 15):—	
(*a*) "Converted Annuities," expiring in 1904, and representing annuities which were to cease in 1885, and were prolonged (684,022*l.*)	5,420,339 – –
(*b*) Savings Banks Annuities expiring in 1901–2 in lieu of "Rolling Annuities" (1,786,367*l.*), amount of Stock computed to be unreplaced at 31st March 1895	12,622,742 – –
(*c*) Chancery Funds Annuity, expiring in 1904 (2,598,300*l.*), amount of Stock unreplaced at 31st March 1895	22,241,940 – –
(4.) Minor Annuities:	
(*a*) Trustee Savings Banks Deficiency Annuity, created in 1881 and expiring in 1908 (43 & 44 Vict. c. 36) (83,672*l.* 12*s.*)	954,015 – –
(*b*) Annuity created in 1884, in consideration of the cancellation of Consols and creation of similar amount of 2½ per Cent. Stock, expiring in 1903 (26 Vict. c. 14, 46 & 47 Vict. c. 54, and 47 Vict. c. 2) (35,121*l.*)	282,501 – –
† (*c*) Sinking Fund Annuity created in 1884, to extinguish the increase in the nominal capital amount of the National Debt due to the conversion of 3 per Cent. Stock into 2¾ and 2½ per Cent. Stock, expiring in 1934 (47 & 48 Vict. c. 23, s. 3) (15,547*l.* 5*s.*)	†
Total Estimated Capital Value of Terminable Annuities £.	53,582,722 – –
Carried forward	639,598,641 6 11

† This Annuity does not represent a capital liability, because it is applicable to the purchase and cancellation of Stock, like the New Sinking Fund.

APPENDIX I.—*continued.*

ACCOUNT showing in Detail the *Gross* CAPITAL LIABILITIES and Estimated ASSETS of the STATE on the 31st March 1895—*continued.*

			£. s. d.
		Brought forward - - -	639,598,641 6 11

III.—UNFUNDED DEBT: *	Held by National Debt Commissioners.	Held by Public.	TOTAL.	
	£.	£.	£.	
Exchequer Bills - - - - - - -	50,500	3,084,400	3,134,900	
Treasury Bills - - - - - - - -	7,077,400	5,300,000	12,377,400	
Exchequer Bonds - - - - - - -	—	1,888,000	1,888,000	
TOTAL UNFUNDED DEBT - - - £.	7,127,900	10,272,400	17,400,300	17,400,300 - -
				656,998,941 6 11

IV.—OTHER CAPITAL LIABILITIES:	£. s. d.		
Estimated liability in respect of sums borrowed under—			
(*a*) Imperial Defence Act, 1888, Part I. - - - - - - - -	531,941 - -		
(*b*) Russian-Dutch Loan Act, 1891 - - - - - - - -	443,045 - -		
(*c*) Barracks Act, 1890 - - - - - - - - -	1,856,210 - -		
(*d*) Telegraph Act, 1892 - - - - - - - - - -	330,470 - -		
Estimated amount of Savings Banks and Friendly Societies Deficiencies - -	† —		
TOTAL OTHER CAPITAL LIABILITIES - - - £.			3,161,666 - -
TOTAL *GROSS* CAPITAL LIABILITIES - - - £.			660,160,607 6 11

V.—ESTIMATED ASSETS:	£. s. d.	£. s. d.	
1.—Estimated market value of Suez Canal Shares on 31st March 1895 - - - - - -			23,892,955 - -
2.—Other Assets:			
(1.) Advances outstanding due to Exchequer:			
(*a*) Sardinian Loan - - - - - - - -	552,753 - -		
(*b*) Bullion - - - - - - - - -	280,000 - -		
		832,753 - -	
(2.) Moiety of estimated capital value of Red Sea and India Telegraph Company's annuity, repayable by Indian Government - - - - - -		204,083 - -	
(3.) Estimated capital value of annuity payable by the Australian Colonies under the Imperial Defence Act, 1888, Part I. - - - - - - - -		179,780 - -	1,216,616 - -
TOTAL ESTIMATED ASSETS - - - - - - £.			25,109,571 - -

* DETAILS OF UNFUNDED DEBT.

	Held by National Debt Commissioners.	Held by Public.	TOTAL.
(1.) For Supply:	£.	£.	£.
(*a*) Exchequer Bills - - - - - - - -	50,500	3,084,400	3,134,900
(*b*) Treasury Bills - - - - - - - -	3,215,900	3,300,000	6,515,900
£.	3,266,400	6,384,400	9,650,800
(2.) Under the National Debt Redemption Act, 1889:			
(*a*) Treasury Bills - - - - - - - -	1,411,500	2,000,000	3,411,500
(*b*) Exchequer Bonds - - - - - - - -	—	1,888,000	1,888,000
£.	1,411,500	3,888,000	5,299,500
(3.) Under the Imperial Defence Act, 1888: Treasury Bills - - - - - - - -	2,450,000	—	2,450,000
TOTAL - - - £.	7,127,900	10,272,400	17,400,300

† *See* Note ¶, page 9.

APPENDIX II.

Account explaining the Differences from Year to Year

FINANCIAL YEAR ENDING	REDUCTIONS. Effected by Operation of Terminable Annuities and Sundry Sinking Funds provided for in the Annual Service of the Debt. 1.	Effected by Old Sinking Fund (*a*) and Application of Exchequer Balances (not included in Column 1). 2.	Debt Cancelled under National Debt and Local Loans Act, 1887, and Cancelled and Paid off under National Debt Redemption Act, 1889. 3.	Effected by means of Land Tax Redemptions, and Stamp Duty Compositions. 4.	Effected by Restitution Fund (Local Loans), 50 & 51 Vict. c. 16. 5.	Effected by other Miscellaneous Means. 6.	Total of Columns 1 to 6. 7.	Raised for Fortifications and Military Forces Localization. 8.	Raised for Supply. 9.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
5 January 1836	481,209	524,175	- -	27,381	- -	30,933	1,063,698	- -	589,900
„ 1837	2,540,299	1,949,017	- -	32,215	- -	181	4,521,712	- -	- -
„ 1838	2,488,865	1,369,470	- -	483,964	- -	- -	4,342,299	- -	- -
„ 1839	2,531,162	- -	- -	71,653	- -	- -	2,602,815	- -	581,900
„ 1840	2,492,910	- -	- -	123,546	- -	- -	2,616,456	- -	463,000
„ 1841	2,548,142	- -	- -	51,318	- -	- -	2,599,460	- -	*1,641,050
„ 1842	2,601,849	- -	- -	41,403	- -	- -	2,643,252	- -	*3,713,402
„ 1843	2,723,785	79,300	- -	26,723	- -	- -	2,829,808	- -	- -
„ 1844	2,542,835	3,500	- -	24,977	- -	3,453	2,574,765	- -	*1,857,200
„ 1845	2,583,451	1,843,249	- -	29,087	- -	103,638	4,559,425	- -	- -
„ 1846	2,708,484	1,709,522	- -	35,364	- -	-	4,453,370	- -	- -
„ 1847	2,418,288	1,291,778	- -	19,611	- -	31,311	3,760,988	- -	- -
„ 1848	3,128,360	923,009	- -	53,215	- -	- -	4,104,584	- -	†8,938,547
„ 1849	2,576,975	179,800	- -	44,377	- -	- -	2,801,152	- -	‡2,288,434
„ 1850	2,475,964	22,882	- -	29,190	- -	24,500	2,552,536	- -	- -
„ 1851	2,610,296	2,411,559	- -	34,002	- -	75	5,055,932	- -	- -
„ 1852	2,831,086	3,110,798	- -	31,927	- -	- -	5,973,811	- -	- -
„ 1853	2,831,677	1,887,976	- -	43,193	- -	105	4,762,951	- -	- -
„ 1854	2,750,020	7,139,619	- -	182,589	- -	5,516	10,077,744	- -	- -
Quarter to 5 April 1854	1,241,225	2,014,772	- -	77,856	- -	- -	3,333,853	- -	790,000
Financial year ending 31 March 1855	1,775,187	- -	- -	84,605	- -	84	1,859,876	- -	§7,352,700
„ 1856	747,898	- -	- -	80,906	- -	- -	828,804	- -	§ 27,528,917
„ 1857	3,322,517	- -	- -	76,936	- -	- -	3,399,453	- -	§6,240,558
„ 1858	3,191,991	2,338,438	- -	81,633	- -	- -	5,612,062	- -	- -
„ 1859	3,341,417	43,549	- -	53,220	- -	- -	3,438,186	- -	- -
„ 1860	3,707,222	2,054,695	- -	47,856	- -	- -	5,809,773	- -	- -

(*a*) The Old Sinking Fund of one year represents the Surplus of Revenue over Expenditure in the preceding year.

NOTE.—For further explanation of details, see Appendix VI.

APPENDIX II.

shown in Column 4 of the CAPITAL ACCOUNT (Part I.).

INCREASES						NET INCREASE + or DECREASE — of the aggregate Funded Debt, Capital Value of Terminable Annuities, and Unfunded Debt, in the Year.	FINANCIAL YEAR ENDING
To provide for Compensation in connection with Abolition of Slavery.	Raised for Local Loans, Suez Canal Shares, Loan to India, and Cape of Good Hope Advance.	Raised for Purchase of Telegraphs.	By Funding of Bonds and Bills, and by Creation of Annuities for Red Sea and India Telegraph, and Trustee Savings Banks Deficiency.	Conversion and Redemption Operations.	TOTAL of Columns 8 to 14.		
10.	11.	12.	13.	14.	15.	16.	
£.	£.	£.	£.	£.	£.	£.	
16,734,354	- -	- -	- - -	307	17,324,561	+ 16,260,863	5 January 1836
3,437,270	39,690	- -	102,879	- -	3,579,839	— 941,873	„ 1837
- -	194,200	- -	189,490	- -	383,690	— 3,958,609	„ 1838
- -	196,650	- -	48,264	- -	826,814	— 1,776,001	„ 1839
- -	119,400	- -	556,293	- -	1,138,693	— 1,477,763	„ 1840
- -	456,750	- -	46,627	- -	2,144,427	— 455,033	„ 1841
- -	140,650	- -	477,163	- -	4,331,215	+ 1,687,963	„ 1842
- -	166,950	- -	164,927	- -	331,877	— 2,497,931	„ 1843
- -	- -	- -	4,647	- -	1,861,847	— 712,918	„ 1844
- -	- -	- -	1,217	- -	1,217	— 4,558,208	„ 1845
- -	- -	- -	- - -	- -	- -	— 4,453,370	„ 1846
- -	- -	- -	- - -	- -	- -	— 3,760,988	„ 1847
- -	- -	- -	- - -	- -	8,938,547	+ 4,833,963	„ 1848
-	- -	- -	- - -	- -	2,288,434	— 512,718	„ 1849
- -	- -	- -	- - -	- -	- -	— 2,552,536	„ 1850
- -	- -	- -	- - -	- -	- -	— 5,055,932	„ 1851
- -	- -	- -	- - -	- -	- -	— 5,973,811	„ 1852
- -	- -	- -	- - -	- -	- -	— 4,762,951	„ 1853
- -	- -	- -	27,761	130,397	158,158	— 9,919,586	„ 1854
- -	- -	- -	- - -	94,804	884,804	— 2,449,049	Quarter to 5 April 1854
- -	- -	- -	- - -	- -	7,352,700	+ 5,492,824	Financial year ending 31 March 1855
- -	- -	- -	333,250	- -	27,862,167	+ 27,033,363	„ 1856
- -	- -	- -	- - -	- -	6,240,558	+ 2,841,105	„ 1857
- -	- -	- -	- - -	- -	- -	— 5,612,062	„ 1858
- -	- -	-	869,239	- -	869,239	— 2,568,947	„ 1859
- -	- -	- -	- - -	- -	- -	— 5,809,773	„ 1860

* Partly due to Insurrection in Canada and First China War. † Irish Famine. ‡ Kaffir War, &c.
§ Crimean War.

APPENDIX II.—*continued.*

ACCOUNT explaining the Differences from Year to Year

FINANCIAL YEAR ENDING	REDUCTIONS. Effected by Operation of Terminable Annuities and Sundry Sinking Funds provided for in the Annual Service of the Debt. 1.	Effected by Old Sinking Fund (*a*) and Application of Exchequer Balances (not included in Column 1). 2.	(1) Debt Cancelled under National Debt and Local Loans Act, 1887, and (2) Cancelled and Paid off under National Debt Redemption Act, 1889. 3.	Effected by means of Land Tax Redemptions, and Stamp Duty Compositions. 4.	Effected by Restitution Fund (Local Loans), 50 & 51 Vict. c. 16. 5.	Effected by other Miscellaneous Means. 6.	TOTAL of Columns 1 to 6. 7.	Raised for Fortifications and Military Forces Localization. 8.	Raised for Supply (Net). 9.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
31 March 1861	1,536,189	140,248	- -	75,478	- -	- -	1,751,915	200,000	600,000
„ 1862	1,298,832	171,100	- -	55,457	- -	- -	1,525,389	970,000	- -
„ 1863	1,344,617	22,500	- -	60,801	- -	110	1,428,028	950,000	- -
„ 1864	1,339,403	3,357,394	- -	82,230	- -	3,411	4,782,438	820,000	- -
„ 1865	1,625,128	3,323,999	- -	107,788	- -	- -	5,056,915	660,000	- -
„ 1866	1,647,306	3,941,859	- -	178,864	- -	3,945,349	9,713,378	450,000	- -
„ 1867	1,833,534	878,527	- -	101,843	- -	- -	2,813,904	500,000	- -
„ 1868	1,765,135	1,017,517	- -	68,098	- -	- -	2,850,750	480,000	- -
„ 1869	2,475,669	15,000	- -	87,747	- -	- -	2,578,416	525,000	*2,000,000
„ 1870	2,995,524	3,134,600	- -	74,824	- -	5,871,488	12,076,436	200,000	- -
„ 1871	3,336,501	2,737,372	- -	93,079	- -	8,393	6,175,345	150,000	- -
„ 1872	3,072,026	1,749,732	- -	115,060	- -	59,617	4,996,435	370,000	- -
„ 1873	3,107,254	3,784,832	- -	105,424	- -	14,211	7,011,721	308,000	- -
„ 1874	3,254,789	4,585,374	- -	110,545	- -	26,464	7,977,172	500,000	- -
„ 1875	4,387,165	1,059,347	- -	132,664	- -	10,005	5,589,181	600,000	- -
„ 1876	4,354,118	394,649	- -	84,486	- -	1,073	4,834,326	250,000	- -
„ 1877	4,520,861	8,000	- -	91,002	- -	16,503	4,636,366	900,000	- -
„ 1878	5,553,467	- -	- -	109,215	- -	35,007	5,697,689	860,000	†2,750,000
„ 1879	5,229,991	- -	- -	129,447	- -	3,248	5,362,686	700,000	‡2,600,000
„ 1880	5,489,937	500,000	- -	104,890	- -	3,586	6,098,413	- -	- -
„ 1881	6,141,580	5,200,000	- -	114,221	- -	5,646	11,461,447	- -	§6,000,000
„ 1882	6,608,420	432,961	- -	120,621	- -	1,340	7,163,342	- -	- -
„ 1883	6,743,636	- -	- -	122,982	- -	8,653	6,875,271	- -	- -
„ 1884	6,408,664	1,914,633	- -	235,063	- -	7,946	8,566,306	- -	- -
„ 1885	7,316,443	- -	- -	259,185	- -	32,986	7,608,914	- -	- -
„ 1886	1,408,610	- -	- -	286,801	- -	2,832	1,698,243	- -	||3,250,000
„ 1887	5,713,672	1,500	- -	286,399	- -	2,152	6,003,723	- -	- -
„ 1888	3,814,096	46,800	(1) (*b*)26,558,959	118,913	127,764	37,083	30,703,615	- -	- -
„ 1889	5,884,251	1,914,856	- -	200,607	129,486	15,302	8,144,502	- -	- -
„ 1890	5,399,220	2,848,185	(2) 32,583,408	155,998	133,507	40,150	41,160,468	- -	- -
„ 1891	5,568,404	3,179,830	(2) 4,916,279	176,967	135,289	577	13,977,346	- -	762,000
„ 1892	6,696,140	1,756,268	- -	181,717	136,462	12,522	8,783,109	- -	- -
„ 1893	6,728,702	1,071,057	- -	133,864	133,594	4,512	8,071,729	- -	- -
„ 1894	5,493,631	700	- -	149,072	131,754	8,391	5,783,548	- -	¶ 750,000
„ 1895	**8,099,450	750,000	- -	133,951	126,400	45,552	9,155,353	- -	- -

(*a*) *See* Note (*a*) on page 16. (*b*) For explanation of this cancellation of Stock, *see* Notes in Appendix VI., page 32.
* Abyssinian Expedition. † Russo-Turkish War. ‡ Russo-Turkish War and Wars in South Africa.
¶ £. 750,000 borrowed in aid of Ways and Means and outstanding on 31st March 1894 was repaid on 5th April 1894.
** *See* Prefatory Notes under Section IV., page 3.

NOTE.—For further explanation of details, see Appendix VI.

APPENDIX II.—*continued.*

shown in Column 4 of the Capital Account (Part I.)—*continued.*

INCREASES.							NET INCREASE + or DECREASE — of the aggregate Funded Debt, Capital Value of Terminable Annuities, and Unfunded Debt, in the Year.	FINANCIAL YEAR ENDING
To provide for Compensation in connection with Abolition of Slavery.	Raised for Local Loans, Suez Canal Shares, Loan to India, and Cape of Good Hope Advance.	Raised for Purchase of Telegraphs.	By Funding of Bonds and Bills, and by Creation of Annuities for Red Sea and India Telegraph, and Trustee Savings Banks Deficiency.	Conversion and Redemption Operations.	Raised under (*a*) Imperial Defence Act, 1888, (*b*) Naval Defence Act, 1889.	TOTAL of Columns 8 to 15.		
10.	11.	12.	13.	14.	15.	16.	17.	
£.	£.	£.	£.	£.	£.	£.	£.	
- -	- -	- -	- -	- -	- -	800,000	— 951,915	31 March 1861
- -	- -	- -	- -	- -	- -	970,000	— 555,389	„ 1862
- -	- -	- -	823,675	- -	- -	1,773,675	+ 345,647	„ 1863
- -	- -	- -	- -	154,890	- -	974,890	— 3,807,548	„ 1864
- -	- -	- -	- -	- -	- -	660,000	— 4,396,915	„ 1865
- -	- -	- -	- -	- -	- -	450,000	— 9,263,378	„ 1866
- -	- -	- -	- -	- -	- -	500,000	— 2,313,904	„ 1867
- -	- -	- -	- -	- -	- -	480,000	— 2,370,750	„ 1868
- -	- -	- -	- -	- -	- -	2,525,000	— 53,416	„ 1869
- -	- -	7,000,000	- -	- -	- -	7,200,000	— 4,876,436	„ 1870
- -	- -	300,000	- -	- -	- -	450,000	— 5,725,345	„ 1871
- -	- -	1,367,800	- -	- -	- -	1,737,800	— 3,258,635	„ 1872
- -	- -	- -	- -	- -	- -	308,000	— 6,703,721	„ 1873
- -	- -	1,190,000	- -	- -	- -	1,690,000	— 6,287,172	„ 1874
- -	1,000,000	- -	- -	- -	- -	1,600,000	— 3,989,181	„ 1875
- -	6,200,000	345,252	- -	- -	- -	6,795,252	+ 1,960,926	„ 1876
- -	2,560,000	284,406	- -	- -	- -	3,744,406	— 891,960	„ 1877
- -	3,970,000	314,691	- -	- -	- -	7,834,691	+ 2,137,002	„ 1878
- -	2,730,000	146,023	- -	- -	- -	6,176,023	+ 813,337	„ 1879
- -	4,739,259	- -	- -	- -	- -	4,739,259	— 1,359,154	„ 1880
- -	- -	- -	- -	- -	- -	6,000,000	— 5,461,447	„ 1881
- -	- -	- -	1,707,003	- -	- -	1,707,003	— 5,456,339	„ 1882
- -	- -	- -	642,419	- -	- -	642,419	— 6,232,852	„ 1883
- -	- -	- -	- -	535,000	- -	535,000	— 8,031,306	„ 1884
- -	- -	- -	- -	1,515,604	- -	1,515,604	— 6,093,310	„ 1885
- -	400,000	- -	- -	- -	- -	3,650,000	+ 1,951,757	„ 1886
- -	- -	- -	- -	- -	- -	- -	— 6,003,723	„ 1887
- -	- -	- -	- -	- -	- -	- -	— 30,703,615	„ 1888
- -	- -	- -	- -	1,000,000	- -	1,000,000	— 7,144,502	„ 1889
- -	- -	- -	- -	32,673,923	- -	32,673,923	— 8,486,545	„ 1890
- -	- -	- -	- -	4,916,279	(*a*) 1,730,000 (*b*) 696,000	8,104,279	— 5,873,067	„ 1891
- -	- -	- -	- -	651,721	(*a*) 440,000 (*b*) 1,300,000	2,391,721	— 6,391,388	„ 1892
- -	- -	- -	- -	- -	(*a*) 285,000 (*b*) 1,150,000	1,435,000	— 6,636,729	„ 1893
- -	- -	- -	- -	- -	(*a*) 145,000	895,000	— 4,888,548 ††	„ 1894
- -	- -	- -	- -	- -	- -	- -	— 9,155,353	„ 1895

§ *See* Note on page 31.

‖ Naval and Military operations in Egypt and special war preparations.

†† *See* Prefatory Notes under Section IV., page 3.

APPENDIX III.

Statement of Contingent or Indirect Liabilities outstanding

DESCRIPTION OF LIABILITY.	1880.	1881.	1882.	1883.	
	£.	£.	£.	£.	
Supreme Court of Judicature, England : Liability to Suitors	2,423,341	2,423,341	2,423,420	2,423,524	1
Late Court of Bankruptcy, England : Liability to Bankrupts' Estates	981,316	986,153	956,153	956,153	2
Bankruptcy Estates Account : Liability to Bankrupts' Estates	- -	- -	- -	- -	3
Supreme Court of Judicature, Ireland : Liabilities to Suitors, &c.	407,436	407,436	407,436	407,436	4
Court of Bankruptcy, Ireland : Liability to Bankrupts' Estates	26,042	26,042	26,042	26,042	5
Bank of England : Dividend Account	674,488	613,970	613,466	597,977	6
" " South Sea Annuities, &c. Account	39,788	39,788	39,788	39,788	7
Bank of Ireland : Dormant Balances of Dividends	- -	- -	- -	1,477	8
National Debt Commissioners : Life, &c., Annuities, Warrant Account	50,000	50,000	50,000	40,000	9
" " Unclaimed Dividend Account	589,929	574,280	559,086	542,926	10
GUARANTEED LOANS.	5,192,340	5,121,010	5,075,391	5,035,323	

	Object of Loan.	Primary Security.					
*West Indies, Jamaica	Redemption of certain Debts of the Colony (17 & 18 Vict. c. 54)	Revenues of the Island	53,884	51,684	49,384	46,984	11
	Extension of period of Repayment of Loans under 11 & 12 Vict. c. 130, and 17 & 18 Vict. c. 54 (32 & 33 Vict. c. 69)		222,804	214,104	205,104	195,804	12
*New Zealand	Payments of Debts due by Colony, and Purchase of Native Lands (20 & 21 Vict. c. 51)	Revenues of the Colony	148,600	112,300	84,000	54,236	13
	Expenses in connection with the New Zealand War, Immigration and other purposes (29 & 30 Vict. c. 104)		400,300	389,100	378,800	368,866	14
	Immigration and Construction of Roads, Bridges, and other Communications (33 & 34 Vict. c. 40; 36 Vict. c. 15)		1,000,000	1,000,000	1,000,000	952,200	15
*Canada	Construction of Railway from Riviere du Loup, Quebec, to Truro, Nova Scotia (30 Vict. c. 16)	Revenues of the Dominion	2,641,400	2,595,300	2,549,700	2,501,100	16
	Purchase of Rupert's Land from Hudson's Bay Company (32 & 33 Vict. c. 101)		260,200	255,200	250,400	245,500	17
	Construction of Pacific Railway and Improvement of Canals (36 & 37 Vict. c. 45)		3,513,600	3,479,000	3,444,500	3,408,500	18
Turkey	To meet expenses of Turkey during Crimean War (18 & 19 Vict. c. 99)	The whole Revenues of the Ottoman Empire, and especially the annual amount of the Tribute of Egypt which remains over and above the part thereof appropriated to a prior loan, and on the Customs of Smyrna and Syria	3,815,200	3,815,200	3,815,200	3,815,200	19
Egypt	Payment of Alexandria Indemnities and other expenses connected with the Egyptian War (48 Vict. c. 11)	First charge on the revenues assigned to the service of the Preference and Unified Debts	- -	- -	- -	- -	20
Danube European Commission	Improvement of the mouth of the River (31 & 32 Vict. c. 126)	Net produce of the tolls levied at the mouth of the Sulina	38,645	25,662	12,155	- -	21
Mauritius	For relief of distress caused by hurricane and for construction of public works (55 & 56 Vict. c. 49)	Revenues of the Colony	- -	- -	- -	- -	22
Metropolitan Board of Works	Main Drainage of the Metropolis (21 & 22 Vict. c. 104; 26 & 27 Vict. c. 68)	Metropolitan Consolidated Rate	1,266,000	1,005,000	694,000	372,000	23
	Thames Embankment and Metropolis Improvement (27 & 28 Vict. c. 61; 31 & 32 Vict. c. 43)		470,000	383,100	300,000	150,314	24
Irish Land (late Irish Church Temporalities Commission)	Purposes of the Irish Church Act, 1869 (32 & 33 Vict. c. 42)	Irish Church Temporalities Fund	5,700,000	5,700,000	5,274,709	5,144,994	25
	Intermediate Education (Ireland) (32 & 33 Vict. c. 42; 41 & 42 Vict. c. 66)		1,000,000	1,000,000	1,000,000	1,000,000	26
	Relief of Distress (Ireland) (43 Vict. c. 4; 43 & 44 Vict. c. 14)		- -	- -	700,000	1,200,000	27
	Arrears of Rent (Ireland) (45 & 46 Vict. c. 62)		- -	- -	- -	250,000	28
	Relief of Distressed Unions (Ireland) (46 & 47 Vict. c. 24)		- -	- -	- -	- -	29
	Promotion, improvement, and encouragement of Sea Fisheries (Ireland) (46 & 47 Vict. c. 26)		- -	- -	- -	- -	30
	Poor Relief (Ireland) (49 Vict. c. 17, Part 2)		- -	- -	- -	- -	31
National School Teachers (Ireland)	In Aid of Pension Fund (42 & 43 Vict. c. 74)		500	- -	- -	- -	32
Board of Trade	Constructing Lighthouse on Great Basses Rock, Ceylon (32 & 33 Vict. c. 77)	Dues levied in respect of Great Basses Rock Lighthouse and Little Basses Rock Lightship	57,500	56,100	54,700	53,300	33
National Debt Commissioners	Advances for the purpose of Loans by the Public Works Loan Commissioners for Public Works, &c. (42 & 43 Vict. c. 77)	Outstanding Loans to Local Authorities	939,048	3,043,421	4,733,395	6,292,112	34
Local Loans 3 per Cent. Stock	Public Works and Improvements, &c. (50 & 51 Vict. c. 16)	Assets of the Local Loans Fund	- -	- -	- -	- -	35
Guaranteed Land Stock	Purchase of Land (Ireland) (54 & 55 Vict. c. 48)	Purchasers' Annuities	- -	- -	- -	- -	36
		TOTAL £.	26,720,521	28,946,181	30,121,438	31,086,433	

* The liability in respect of these guaranteed Loans has been arrived at by deducting the nominal amount of securities held on account of Sinking Fund from the gross amount of the Loan outstanding.

APPENDIX III.

at the close of each of the following FINANCIAL YEARS ending 31st March.

	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	2,423,524	2,423,524	2,423,524	2,423,524	2,423,524	2,427,735	2,427,735	2,327,735	2,327,824	2,327,823	2,327,823	2,327,823
2	956,153	956,153	956,153	956,153	956,153	956,153	956,153	956,153	956,153	956,153	956,153	956,153
3	- -	- -	- -	- -	39,361	80,361	85,361	122,361	143,361	149,861	150,161	150,124
4	407,436	407,436	407,436	407,436	407,436	407,436	407,436	407,436	407,436	407,436	407,436	408,436
5	26,042	26,042	26,042	26,042	26,042	30,042	30,042	30,042	30,042	30,042	30,042	35,042
6	542,502	497,032	496,558	476,082	435,609	429,908	354,071	318,217	307,370	286,528	270,670	264,809
7	39,788	39,788	39,788	39,788	39,788	39,788	39,788	39,788	39,788	39,788	39,788	39,788
8	1,477	1,477	1,477	1,459	1,459	1,459	1,459	1,459	1,459	1,459	1,458	1,458
9	40,000	35,000	35,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	25,000	25,000
10	525,059	†† 442,789	422,630	403,500	383,238	359,777	334,687	307,880	278,690	249,288	219,255	189,288
	4,961,981	4,829,241	4,808,608	4,763,984	4,742,610	4,762,659	4,666,732	4,541,071	4,522,123	4,478,378	4,427,786	4,397,921
11	44,484	41,931	—	—	—	—	—	—	—	—	—	—
12	186,204	176,497	203,421	189,621	173,984	160,181	143,818	127,424	109,708	91,806	72,544	56,336
13	20,481	7,710	—	—	—	—	—	—	—	—	—	—
14	350,967	340,624	329,267	317,149	304,553	291,409	281,098	272,726	263,809	—	—	—
15	928,918	904,743	882,681	856,820	831,539	813,854	775,172	750,678	708,490	671,319	632,407	606,656
16	2,450,600	2,394,800	2,338,100	2,281,800	2,239,200	2,163,875	2,102,165	2,036,871	1,967,801	1,891,952	1,814,773	1,739,043
17	240,400	234,900	229,000	223,100	217,197	210,997	204,558	197,825	190,630	182,785	174,800	166,794
18	3,369,900	3,328,700	3,283,700	3,238,200	3,191,970	3,143,503	3,093,117	3,040,695	2,986,215	2,926,371	2,865,357	2,804,331
19	3,815,200	3,815,200	3,815,200	3,815,200	3,815,200	3,815,200	3,815,200	3,815,200	3,815,200	3,815,200	3,815,200	3,815,200
20	- -	- -	9,424,000	9,283,300	9,172,000	9,131,600	9,090,600	9,046,800	9,024,500	8,936,800	8,844,100	8,766,200
21	—	—	—	—	—	—	—	—	—	—	—	—
22	- -	- -	- -	- -	- -	- -	- -	- -	- -	600,000	593,604	593,604
23	31,000	—	—	—	—	—	—	—	—	—	—	—
24	138,000	—	—	—	—	—	—	—	—	—	—	—
25	4,810,699	4,621,663	4,327,718	4,078,691	3,874,403	3,615,782	3,265,716	2,881,241	2,602,024	2,329,513	1,991,697	1,629,084
26	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
27	1,250,000	1,266,000	1,266,000	1,271,500	1,271,500	1,271,500	1,271,500	1,271,500	1,271,500	1,271,500	1,271,500	1,271,500
28	900,000	950,000	950,000	950,000	950,000	950,000	950,000	950,000	950,000	950,000	950,000	950,000
29	- -	10,363	9,326	28,290	25,254	22,218	19,181	16,145	13,109	10,073	7,036	4,000
30	- -	- -	50,000	195,000	175,000	205,000	180,000	155,000	130,000	105,000	80,000	55,000
31	- -	- -	- -	20,000	18,000	16,000	14,000	12,000	10,000	8,000	6,000	4,000
32	—	—	—	—	—	—	—	—	—	—	—	—
33	51,900	50,500	49,100	47,700	46,300	44,900	43,500	42,700	—	—	—	—
34	7,180,948	7,974,855	8,890,697	9,516,257	† —	—	—	—	—	—	—	—
35	- -	- -	- -	- -	‡36,526,057	40,953,768	40,953,768	40,953,768	40,953,768	40,953,768	40,953,768	40,953,768
36	- -	- -	- -	- -	- -	- -	- -	- -	1,200	235,911	950,231	1,687,952
	31,731,682	31,847,727	41,856,818	42,076,612	68,574,767	72,572,446	71,870,126	71,111,844	70,520,077	70,458,376	70,450,803	70,501,389

†† The net liability to the Unclaimed Dividend Account is in course of reduction through the application of the dividends on stock held by the National Debt Commissioners as an asset of the account. The abnormal reduction in the year ended 31st March 1885 was mainly due to the increase in the amount of such asset by the conversion of 3 per cent. stock into 2½ per cent. stock under the National Debt (Conversion of Stock) Act, 1884, 47 & 48 Vict. c. 23.

† When the Local Loans Fund was established in 1887, by the National Debt and Local Loans Act, 1887 (50 & 51 Vict. c. 16), the bonds or certificates of indebtedness of the Public Works Loan Commissioners, held by the National Debt Commissioners on the 31st March 1887, amounted to 9,516,257*l.* 6*s.*, but as out of this amount advanced by the National Debt Commissioners the sum of 47,544*l.* 4*s.* 8*d.* had been received back by the Public Works Loans Commissioners from Local Authorities before the 31st March 1887, and was consequently repayable to the National Debt Commissioners, the amount of bonds actually cancelled and exchanged for Local Loans Stock was 9,468,713*l.* 1*s.* 4*d.* *See* Note in Appendix VI., p. 32.

‡ For explanation of the creation of this Stock, *see* Notes in Appendix VI., p. 32.

APPENDIX IV.

Account showing the Total Amount of Money issued in the Year, and applied in Redemption with other Transactions

FINANCIAL YEAR ENDING	MONEY APPLIED IN REDEMPTION OF DEBT.						MONEY RAISED BY	
	Issued from the Exchequer.				Derived from other Sources than the Exchequer (i.e., Land Tax Redemption, Composition of Stamp Duty, Restitution Annuity, &c.).	Total Amount of Money applied in Redemption of Debt.	Paid into the	
	Charged against the Revenue of the Year (as in Column 2 of Part II.)	Old Sinking Fund.	Taken out of Exchequer Balance.	Total of Columns 1 to 3.			For Supply (Net).	For Conversion and Redemption Operations (Net).
	1.	2.	3.	4.	5.	6.	7.	8.
	£.	£.	£.	£.	£.	£.	£.	£.
5 January 1836	1,777,699	1,263,366	5,108	3,046,173	89,499	3,135,672	589,900	307
„ 1837	1,889,166	1,583,789	654,700	4,127,655	47,521	4,175,176	—	—
„ 1838	1,939,499	1,978,663	33,900	3,952,062	35,969	3,988,031	—	—
„ 1839	1,980,056	—	18,100	1,998,156	52,931	2,051,087	600,000	—
„ 1840	2,112,567	—	37,000	2,149,567	106,273	2,255,840	500,000	—
„ 1841	2,144,926	—	—	2,144,926	26,113	2,171,039	1,641,050	—
„ 1842	2,041,811	—	—	2,041,811	27,001	2,068,812	1,815,938	—
„ 1843	2,102,797	—	—	2,102,797	19,663	2,122,460	1,510,694	—
„ 1844	2,019,495	—	3,500	2,022,995	20,281	2,043,276	1,857,200	—
„ 1845	2,408,849	1,554,338	1,688,100	5,651,287	21,731	5,673,018	—	—
„ 1846	2,133,034	4,134,484	351,150	6,618,668	29,378	6,648,046	—	—
„ 1847	2,136,068	3,568,753	73,000	5,777,821	15,445	5,793,266	—	—
„ 1848	2,192,015	1,848,290	245,900	4,286,205	38,535	4,324,740	7,963,575	—
„ 1849	2,174,680	—	179,800	2,354,480	33,098	2,387,578	1,604,313	—
„ 1850	2,180,237	10,349	11,500	2,202,086	43,540	2,245,626	395,687	—
„ 1851	2,498,833	2,321,708	2,100	4,822,641	26,707	4,849,348	—	—
„ 1852	2,363,047	3,000,232	13,800	5,377,079	26,498	5,403,577	—	—
„ 1853	2,468,942	2,406,962	300	4,876,204	41,548	4,917,752	—	—
„ 1854	2,533,985	2,587,817	6,048,758	11,170,560	94,844	11,265,404	—	—
Quarter to 5 April 1854	453,917	811,856	2,014,772	3,280,545	35,496	3,316,041	790,000	—
Financial Year ending 31 March 1855	2,670,244	1,959,742	—	4,629,986	62,534	4,692,520	7,319,313	—
„ 1856	2,759,356	—	—	2,759,356	50,296	2,809,652	25,611,250	—
„ 1857	2,916,190	—	294,900	3,211,090	67,592	3,278,682	7,499,000	—
„ 1858	3,061,966	198,862	2,253,700	5,514,528	66,064	5,580,592	—	—
„ 1859	3,186,691	9,024	34,100	3,229,815	50,478	3,280,293	—	—
„ 1860	3,618,569	485,265	2,049,100	6,152,934	41,899	6,194,833	—	—
„ 1861	1,403,104	624,887	—	2,027,991	40,706	2,068,697	454,700	—
„ 1862	1,304,870	—	171,100	1,475,970	47,419	1,523,389	—	—
„ 1863	1,359,198	—	22,500	1,381,698	52,023	1,433,721	—	—
„ 1864	1,417,347	862,996	2,994,100	5,274,443	71,614	5,346,057	—	—
„ 1865	1,616,283	2,503,191	1,920,700	6,040,174	87,756	6,127,930	—	—

APPENDIX IV.

of Debt, *less* the Amount (if any) raised by Creation of Debt, together affecting Capital Liabilities.

CREATION OF DEBT.						Increase or Decrease of Exchequer Balance, and other Assets.			
EXCHEQUER.		Applied direct— (*a*) For Compensation in connection with Abolition of Slavery.	Money applied out of Old Sinking Fund in Payment off of Deficiency Advances.	TOTAL of Columns 7 to 12 to be deducted from Column 6.	NET RESULT.	+ Increase or — Decrease of Exchequer Balance.	+ Increase or — Decrease of other Assets (Loan Transactions).	Net + Increase or — Decrease of Exchequer Balance, and other Assets combined.	FINANCIAL YEAR ENDING
For Local Loans.	For Fortifications.								
9.	10.	11.	12.	13.	14.	15.	16.	17.	
£.	£.	£.	£.	£.	£.	£.	£.	£.	
—	—	(*a*)16,721,348	750,000	18,061,553	+14,925,881	+ 1,201,463	+ 431,587	+ 1,633,050	5 January 1836
39,690	—	(*a*) 3,432,974	300,000	3,772,664	— 402,512	— 20,085	+ 252,920	+ 232,835	„ 1837
194,200	—	—	550,000	744,200	— 3,243,831	— 1,921,400	+ 193,339	— 1,728,061	„ 1838
196,650	—	—	—	796,650	— 1,254,437	+ 466,912	+ 142,589	+ 609,601	„ 1839
119,400	—	—	—	619,400	— 1,636,440	— 887,461	+ 348,184	— 539,277	„ 1840
456,750	—	—	—	2,097,800	— 73,239	+ 151,040	+ 530,700	+ 681,740	„ 1841
140,650	—	—	—	1,956,588	— 112,224	— 204,655	+ 211,839	+ 7,184	„ 1842
166,950	—	—	—	1,677,644	— 444,816	— 2,263,752	+ 119,427	— 2,144,325	„ 1843
—	—	—	—	1,857,200	— 186,076	+ 3,325,960	+ 126,341	+ 3,452,301	„ 1844
—	—	—	1,400,000	1,400,000	— 4,273,018	+ 1,538,094	+ 125,420	+ 1,663,514	„ 1845
—	—	—	2,800,000	2,800,000	— 3,848,046	+ 2,197,977	+ 76,395	+ 2,274,372	„ 1846
—	—	—	2,400,000	2,400,000	— 3,393,266	+ 679,192	+ 1,121,110	+ 1,800,302	„ 1847
—	—	—	1,220,000	9,183,575	+ 4,358,835	— 673,591	+ 5,017,371	+ 4,343,780	„ 1848
—	—	—	—	1,804,313	— 783,265	— 352,129	+ 1,186,717	+ 834,588	„ 1849
—	—	—	—	395,687	— 1,849,939	+ 1,642,978	+ 1,060,523	+ 2,703,501	„ 1850
—	—	—	—	—	— 4,849,348	— 502,864	+ 1,040,149	+ 537,285	„ 1851
—	—	—	—	—	— 5,403,577	— 864,039	+ 892,455	+ 28,416	„ 1852
—	—	—	540,000	540,000	— 4,377,752	+ 460,185	+ 415,497	+ 875,682	„ 1853
—	—	—	1,500,000	1,500,000	— 9,765,404	— 4,356,592	+ 763,035	— 3,593,557	„ 1854
—	—	—	811,856	1,601,856	— 1,714,185	— 1,706,782	+ 117,425	— 1,589,357	{ Quarter to 5 April } 1854
—	—	—	1,959,742	9,279,055	+ 4,586,535	+ 1,171,327	+ 250,082	+ 1,421,409	Financial Year ending 31 March 1855
—	—	—	—	25,611,250	+22,801,593	+ 1,650,846	+ 1,313,310	+ 2,964,156	„ 1856
—	—	—	—	7,499,000	+ 4,220,318	+ 3,067,750	+ 1,125,386	+ 4,193,136	„ 1857
—	—	—	121,000	121,000	— 5,459,592	— 2,010,589	— 147,541	— 2,158,110	„ 1858
—	—	—	—	—	— 3,280,293	+ 1,131,281	+ 13,701	+ 1,144,982	„ 1859
—	—	—	480,000	480,000	— 5,714,833	+ 183,781	— 186,332	— 2,551	„ 1860
—	200,000	—	624,000	1,278,700	— 789,987	— 1,300,732	— 123,564	— 1,424,296	„ 1861
—	970,000	—	—	970,000	— 553,399	— 1,383,456	+ 101,881	— 1,281,575	„ 1862
—	950,000	—	—	950,000	— 483,721	+ 1,975,163	— 457,100	+ 1,518,063	„ 1863
—	820,000	—	496,286	1,316,286	— 4,029,771	+ 88,709	+ 61,900	+ 150,609	„ 1864
—	660,000	—	1,200,640	1,860,640	— 4,267,290	+ 338,374	+ 671,663	+ 1,010,037	„ 1865

APPENDIX IV.—*continued.*

ACCOUNT showing the Total Amount of Money issued in the Year, and applied in Redemption of Debt, *less* the

FINANCIAL YEAR ENDING	MONEY APPLIED IN REDEMPTION OF DEBT.						MONEY RAISED	
	ISSUED from the EXCHEQUER.				Derived from other Sources than the Exchequer (*i.e.*, Land Tax Redemption, Composition of Stamp Duty, Restitution Annuity, &c.).	Total Amount of Money applied in Redemption of Debt.	PAID into the	
	Charged against the Revenue of the Year (as in Column 2 of Part II.)	Old Sinking Fund.	Taken out of Exchequer Balance.	TOTAL of Columns 1 to 3.			For Supply (Net).	‡ For the purposes of the National Debt Conversion Act, and National Debt Redemption Act (Net).
	1.	2.	3.	4.	5.	6.	7.	8.
	£.	£.	£.	£.	£.	£.	£.	£.
31 March 1866	1,662,042	2,622,654	1,678,200	5,962,896	109,272	6,072,168	—	—
„ 1867	1,703,162	1,559,627	54,000	3,316,789	77,906	3,394,695	—	—
„ 1868	2,220,218	1,790,404	45,700	4,056,322	56,849	4,113,171	—	—
„ 1869	2,408,939	—	15,000	2,423,939	61,560	2,485,499	2,000,000	—
„ 1870	2,499,039	—	3,134,600	5,633,639	387,330	6,020,969	—	—
„ 1871	3,270,896	3,983,796	70,500	7,325,192	84,412	7,409,604	—	—
„ 1872	3,076,127	806,813	935,900	4,818,840	151,968	4,970,808	—	—
„ 1873	3,011,663	3,205,077	326,000	6,542,740	108,640	6,651,380	—	—
„ 1874	3,179,171	4,195,982	349,500	7,724,653	101,544	7,826,197	—	—
„ 1875	3,648,162	1,218,228	240,300	5,106,690	115,890	5,222,580	—	—
„ 1876	4,113,020	331,867	37,500	4,482,387	66,076	4,548,463	—	—
„ 1877	4,712,064	—	8,000	4,720,064	91,822	4,811,886	—	—
„ 1878	5,050,987	439,808	—	5,490,795	113,636	5,604,431	2,750,000	—
„ 1879	5,142,468	—	—	5,142,468	125,095	5,267,563	2,600,000	—
„ 1880	5,287,409	—	500,000	5,787,409	100,229	5,887,638	—	—
„ 1881	6,068,011	—	1,000 000	7,068,011	117,140	7,185,151	1,800,000	—
„ 1882	6,437,032	933,363	—	7,370,395	121,325	7,491,720	—	—
„ 1883	6,664,564	349,726	—	7,014,290	132,551	7,146,841	—	—
„ 1884	6,769,919	98,179	1,914,633	8,782,731	244,377	9,027,108	—	—
„ 1885	7,035,903	205,620	—	7,241,523	291,385	7,532,908	—	—
„ 1886	1,252,511	—	—	1,252,511	285,730	1,538,241	3,250,000	—
„ 1887	5,791,790	—	1,500	5,793,290	289,913	6,083,203	—	—
„ 1888	5,079,925	776,006	46,800	5,902,731	255,296	6,158,027	—	—
„ 1889	5,184,406	2,378,609	12,000	7,575,015	347,271	7,922,286	—	1,000,000
„ 1890	5,292,397	§ 788,982	1,870,200	7,951,579	321,726	8,273,305	—	—
„ 1891	6,147,269	‖ 3,221,002	1,131,520	10,499,791	298,912	10,798,703	762,000	—
„ 1892	6,505,541	1,756,257	—	8,261,798	315,716	8,577,514	—	651,721
„ 1893	6,594,781	1,067,013	500	7,662,294	264,689	7,926,983	—	—
„ 1894	6,860,915	20,012	700	6,881,627	283,746	7,165,373	* 750,000	—
„ 1895	† 6,686,970	—	750,000	7,436,970	310,477	7,747,447	—	—

† For details, *see* Appendix V. pages 26 and 27.

§ In 1888–89 special expenditure amounting to 3,009,958 *l.* was incurred in connection with the operations under the National Debt Conversion Act, 1888; and of this amount 2,009,958 *l.* was charged against the revenue of the year, the remaining million being borrowed, as shown in Column 8. Accordingly, had there been no such expenditure, the surplus revenue of the year, constituting the Old Sinking Fund, and thus applicable to reduce debt in 1889–90, would have been 2,798,940 *l.* instead of 788,982 *l.*

‖ In 1889–90 special expenditure amounting to 42,550 *l.* was incurred in connection with the operations under the National Debt Redemption Act, 1889 and charged against the revenue of the year. Accordingly, had there been no such expenditure, the surplus revenue of the year, constituting the Old Sinking Fund, and thus applicable to redeem Debt in 1890–91, would have been 3,263,552 *l.* instead of 3,221,002 *l.*

‡ For the complete transactions up to the 31st March 1891 under the National Debt (Conversion and Redemption) Acts, *see* House of Commons Paper, No 163, of 1890. For an explanation of the amount subsequently borrowed, *see* Appendix VI., pages 33 and 34.

* £. 750,000 borrowed in aid of Ways and Means, and outstanding on the 31st March 1894, was repaid on 5th April 1894.

APPENDIX IV.—*continued.*

Amount (if any) raised by Creation of Debt, together with other Transactions affecting Capital Liabilities—*contd.*

BY CREATION OF DEBT.						Increase or Decrease of Exchequer Balance, and other Assets.			
EXCHEQUER.									
For (*a*) Local Loans; (*b*) Purchase of Suez Canal Shares; (*c*) Loan to India; (*d*) Cape of Good Hope Advance; (*e*) Construction of Barracks; and (*f*) Telegraphic Purposes. 9.	For (*a*) Fortifications; (*b*) Military Forces Localization; (*c*) Imperial Defence; and (*d*) Naval Defence Purposes. 10.	Applied direct for— (*a*) Compensation in connection with Abolition of Slavery; and (*b*) Telegraph Capital Expenditure. 11.	Money applied out of Old Sinking Fund in Payment off of Deficiency Advances. 12.	TOTAL of Columns 7 to 12 to be deducted from Column 6. 13.	NET RESULT. 14.	+ Increase or — Decrease of Exchequer Balance. 15.	+ Increase or — Decrease of other Assets (Loan Transactions). 16.	Net + Increase or — Decrease of Exchequer Balance, and other Assets combined. 17.	FINANCIAL YEAR ENDING
£.	£.	£.	£.	£.	£.	£.	£.	£.	
—	(*a*)450,000	—	518,715	968,715	— 5.103.453	— 1,839,608	+ 199,435	— 1,640,173	31 March 1866
—	(*a*)500,000	—	808,900	1,308,900	— 2.085.795	+ 1,442,837	+ 881,540	+ 2,324,377	„ 1867
—	(*a*)480,000	—	901,638	1,381,638	— 2.731.533	— 2,512,305	+ 302,425	— 2,209,880	„ 1868
—	(*a*)525,000	—	—	2,525,000	+ *39,501*	— 74,587	+ 111,715	+ 37,128	„ 1869
—	(*a*)200,000	(*b*)6,457,662	—	6,657,662	+ *636,693*	+ 3,899,389	+ 9,211	+ 3,908,600	„ 1870
—	(*a*)150,000	(*b*)278,125	1,500,000	1,928,125	— 5.481.479	— 1,583,213	— 109,714	— 1,692,927	„ 1871
—	(*a*)370,000	(*b*)1,264,213	60,000	1,694,213	— 3.276.595	+ 2,319,217	— 326,645	+ 1,992,572	„ 1872
—	(*a*)250,000 (*b*)58,000	—	—	308,000	— 6.343.380	+ 2,650,053	+ 145,622	+ 2,795,675	„ 1873
—	(*a*)250,000 (*b*)250,000	(*b*)1,100,138	300,000	1,900,138	— 5.926.059	— 4,549,851	+ 1,588,913	— 2,960,938	„ 1874
(*a*)1,000,000	(*a*)300,000 (*b*)300,000	—	463,043	2,063,043	— 3.159.537	— 1,177,532	+ 1,776,673	+ 599,141	„ 1875
(*a*)2,200,000 (*b*)3,300,000	(*a*)250,000	(*b*)325,700	—	6,075,700	+ *1,527,237*	— 1,145,735	+ 6,313,679	+ 5,167,944	„ 1876
(*a*)2,560,000 (*b*)700,000	(*b*)900,000	(*b*)274,162	—	4,434,162	— 377.724	+ 869,063	+ 2,816,866	+ 3,685,929	„ 1877
(*a*)3,970,000	(*a*)100,000 (*b*)700,000	(*b*)300,000	439,808	8,259,808	+ *2.655,377*	+ 254,739	+ 3,818,977	+ 4,073,716	„ 1878
(*a*)2,730,000	(*b*)700,000	(*b*)140,000	—	6,170,000	+ *902,437*	+ 672,367	+ 2,609,515	+ 3,281,882	„ 1879
(*a*)2,690,000 (*c*)2,000,000	—	—	—	4,690,000	— 1.197.638	— 3,642,327	+ 4,735,105	+ 1,092,778	„ 1880
—	—	—	—	1,800,000	— 5.385.151	+ 2,650,233	— 923,624	+ 1,726,609	„ 1881
—	—	—	500,000	500,000	— 6.991.720	+ 52,923	— 143,553	— 90,630	„ 1882
—	—	—	349,726	349,726	— 6.797.115	+ 996,145	— 905,207	+ 90,938	„ 1883
—	—	—	98,179	98,179	— 8.928.929	— 1,340,161	— 376,348	— 1,716,509	„ 1884
—	—	—	205,620	205,620	— 7.327.288	— 639,362	— 418,171	— 1,057,533	„ 1885
(*d*)400,000	—	—	—	3,650,000	+ *2,111,759*	+ 632,737	+ 366,686	+ 999,423	„ 1886
—	—	—	—	—	— 6.083.203	+ 324,163	+ 442,029	+ 766,192	„ 1887
—	—	—	—	—	— 6.158.027	+ 1,696,965	— 149,774	+ 1,547,191	„ 1888
—	—	—	—	1,000,000	— 6.922.286	— 2,055,070	— 215,472	— 2,270,542	„ 1889
—	—	—	—	—	— 8.273.305	— 371,741	+ 385,888	+ 14,147	„ 1890
—	(*c*)2,527,780 (*d*)696,000	—	1,000,000	4,985,780	— 5.812.923	+ 1,150,636	— 437,458	+ 713,178	„ 1891
—	(*c*)440,000 (*d*)1,300,000	—	—	2,393,725	— 6.181.785	— 115,728	— 5,389	— 121,117	„ 1892
(*e*)535,000 (*f*)86,000	(*c*)285,000 (*d*)1,150,000	—	—	2,056,000	— 5.870.983	— 1,172,634	+ 86,062	— 1,086,572	„ 1893
(*e*) 680,000 (*f*) 160,000	(*e*) 145,000	—	20,012	1,755,012	— 5.410.361	+ 894,584	— 254,016	+ 640,568	„ 1894
(*e*) 670,000 (*f*) 90,000	—	—	—	760,000	— 6.987.447	+ 323,708	— 325,696	— 1,988	„ 1895

APPENDIX V.

DETAILS of ISSUES charged against the REVENUE for the Service of the Debt, and Sundry Receipts to be set off against such Issues, in the Year ending 31st March 1895.

	Issues on account of Interest and Management. 1.	Issues on account of Capital. 2.	TOTAL. 3.
INSIDE THE PERMANENT OR FIXED ANNUAL CHARGE.			
I.—FUNDED DEBT :	£. s. d.	£. s. d.	£. s. d.
Interest thereon	16,069,868 12 9	- - -	16,069,868 12 9
II.—TERMINABLE ANNUITIES :			
Annuities for Life (10 Geo. 4, c. 24, &c.)	347,533 11 6	807,000 - -	1,154,533 11 6
Annuities for Terms of Years (10 Geo. 4, c. 24, &c.)	5,239 17 11	16,700 - -	21,939 17 11
Red Sea and India Telegraph Company's Annuity, expiring 4th August 1908 (25 & 26 Vict. c. 39)	14,042 - -	21,958 - -	* 36,000 - -
Converted Annuities, expiring in 1904 (46 & 47 Vict. c. 54, s. 5)	177,273 - -	506,749 - -	684,022 - -
Chancery Funds Annuity, expiring 5th July 1904 (51 & 52 Vict. c. 15)	644,567 7 10	1,953,732 12 2	2,598,300 - -
"Savings Banks Annuities," expiring in 1901-2 (50 & 51 Vict. c. 16)	365,113 - -	1,421,254 - -	1,786,367 - -
Sinking Fund Annuity, created in 1853, and expiring in 1894 (33 & 34 Vict. c. 71, s. 69)	- - -	6,906 14 7	6,906 14 7
Trustee Savings Banks Deficiency Annuity, created in 1881, and expiring 1908 (43 & 44 Vict. c. 36)	- - -	83,672 12 -	83,672 12 -
Annuity created in 1884 in consideration of the cancellation of Consols, and creation of a similar amount of 2½ per Cent. Stock, expiring in 1903 (26 Vict. c. 14; 46 & 47 Vict. c. 54; and 47 Vict. c. 2)	35,121 - -	- † -	35,121 - -
Sinking Fund Annuity, created in 1884, to extinguish the increase in the nominal capital amount of the National Debt due to the conversion of 3 per Cent. Stock into 2¾ and 2½ per Cent. Stock, expiring in 1934 (47 & 48 Vict. c. 23, s. 3)	- - -	15,547 5 -	15,547 5 -
III.—UNFUNDED DEBT :			
Interest	461,830 4 8	- - -	461,830 4 8
IV.—ADJUSTMENTS UNDER FINANCE ACT, 1894	150,674 16 11	- - -	150,674 16 11
V.—MANAGEMENT OF THE DEBT	176,953 1 1	- - -	176,953 1 1
VI.—NEW SINKING FUND	- - -	1,718,263 3 7	1,718,263 3 7
Carried forward £.	18,448,216 12 8	6,551,783 7 4	25,000,000 - -

* A repayment to the Exchequer of a moiety of this amount of 36,000 *l.* is made by the Indian Government.

† No portion of this Annuity represents a repayment of Capital. *See* 26 Vict. c. 14, s. 4; 46 & 47 Vict. c. 54, s. 6; and 47 Vict. c. 2, s. 2.

APPENDIX V.—*continued.*

DETAILS of Issues charged against the Revenue for the Service of the Debt, &c., in the Year ending 31st March 1895—*continued.*

	Issues on account of Interest and Management. 1.	Issues on account of Capital. 2.	TOTAL. 3.
	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	18,448,216 12 8	6,551,783 7 4	25,000,000 - -
OTHER CHARGES connected with Capital Liabilities:			
(1.) Borne on Consolidated Fund:			
Russian-Dutch Loan - - - - - - -	13,895 14 3	29,657 17 -	43,553 11 3
(2.) Borne on Votes:			
Under the Barracks Act, 1890 (53 & 54 Vict. c. 25).	30,920 2 -	44,643 16 -	75,563 18 -
Under Imperial Defence Act, 1888 (51 & 52 Vict. c. 32):			
Navy - - - - - - - - - -	11,278 7 -	49,519 9 -	60,797 16 -*
Under the Telegraph Act, 1892 (55 & 56 Vict. c. 59).	5,573 14 4	11,365 2 8	16,938 17 -
Savings Banks and Friendly Societies Deficiencies	21,709 16 5	- - -	21,709 16 5
TOTAL ISSUES - - - £.	18,531,594 6 8	6,686,969 12 -	25,218,563 18 8
Sundry Receipts to be set off:			
Interest on Sardinian Loan - - - - - -	*17,981 9 6*	- - -	*17,981 9 6*
Profits of Issue and Fees on Stock Certificates - -	*169,542 13 3*	- - -	*169,542 13 3*
Moiety of Red Sea and India Telegraph Company's Annuity repaid from Indian Revenues.	*7,048 - -*	*10,979 - -*	*18,027 - -*
Post Office Savings Banks—Surplus of Interest - -	*35,100 9 10*	- - -	*35,100 9 10*
TOTAL RECEIPTS TO BE SET OFF - - -	*229,672 12 7*	*10,979 - -*	*240,651 12 7*
NET EXPENDITURE - - - £.	18,301,921 14 1	6,675,990 12 -	24,977,912 6 1

* The Annuity paid by the Admiralty was 95,342 *l.* 16 *s.*, but towards this payment there was received from the Colonies, in pursuance of the Australasian Agreement, a sum of 34,545 *l.*, which was appropriated in aid of the Naval Vote bearing the charge.

APPENDIX VI.

NOTES on the principal transactions affecting the Debt, &c.

Financial Year ending		
5 January	1836	£. 15,000,000, Three per Cent. Stock, created to provide funds for compensation in connection with abolition of slavery. — 3 & 4 Will. 4, c. 73, s. 24.
		£. 1,734,353 12 *s.* 7 *d.*, Three-and-a-half per Cent. Stock, created to further provide funds for the same purpose — 5 & 6 Will. 4, c. 45.
,,	1837	£. 3,437,270 11 *s.* 10 *d.*, Three-and-a-half per Cent. Stock, created to further provide for compensation in connection with abolition of slavery. — 6 & 7 Will. 4, c. 82, s. 3.
		£. 1,177,878 17 *s.* 1 *d.* Three per Cent. Stock, created in exchange for 1,075,000 *l.* Exchequer Bills, of which 35,900 *l.* were issued for Local Loans. — 9 Geo. 4, c. 92.
,,	1838	£. 1,702,989 15 *s.* 2 *d.* Three per Cent. Stock, created in exchange for 1,513,500 *l.* Exchequer Bills, of which 506,700 *l.* were issued for Local Loans. — 9 Geo. 4, c. 92.
		£. 431,789 7 *s.* 9 *d.* Three per Cent. Stock, held on account of redemption of land-tax was cancelled - - - - - — 7 Will. 4, c. 17.
,,	1839	£. 648,264 9 *s.* 11 *d.* Three per Cent. Stock, created in exchange for 600,000 *l.* Exchequer Bills. — 9 Geo. 4, c. 92.
,,	1840	£. 5,956,292 17 *s.* 5 *d.* Three per Cent. Stock, created in exchange for 5,400,000 *l.* Exchequer Bills, of which 900,000 *l.* were issued for Local Loans. — 9 Geo. 4, c. 92, and 2 & 3 Vict. c. 97.
,,	1841	£. 546,627 7 *s.* 9 *d.* Three per Cent. Stock, created in exchange for 500,000 *l.* Exchequer Bills. — 9 Geo. 4, c. 92.
,,	1842	£. 6,949,765 5 *s.* 6 *d.* Three per Cent. Stock, created in exchange for 3,729,700 *l.* Exchequer Bills (including 32,000 *l.* forged bills) and — 9 Geo. 4, c. 92.
		for £. 2,467,432 *l.* Money Raised - - - - - - - — 5 Vict. c. 8.
,,	1843	£. 1,191,177 1 *s.* 8 *d.* Three per Cent. Stock, created in exchange for 1,026,250 *l.* Exchequer Bills issued for Local Loans. — 9 Geo. 4, c. 92.
,,	1844	£. 44,847 5 *s.* 4 *d.* Three per Cent. Stock, created in exchange for 40,200 *l.* Exchequer Bills issued for Local Loans. — 9 Geo. 4, c. 92.
,,	1845	£. 15,217 10 *s.* 5 *d.* Three per Cent. Stock, created in exchange for 14,000 *l.* Exchequer Bills issued for Local Loans. — 9 Geo. 4, c. 92.
		£. 248,656,274 11 *s.* 10 *d.* Three-and-a-half per Cent. Stock, converted into an equal amount of Stock bearing Three-and-a-quarter per Cent. to 1854–55, and Three per Cent. thereafter until 1874. — 7 Vict. c. 4 & 5.
		South Sea Guarantee Fund (610,464 *l.* 3 *s.*) This fund was established in 1815 by Act 55 Geo. 3, c. 57, to indemnify the South Sea Company for the loss of their exclusive privileges of trade, and on its completion was transferred by the National Debt Commissioners to the South Sea Company. — 55 Geo. 3, c. 57, 7 & 8 Vict. c. 80.
,,	1848	£. 8,938,547 9 *s.* 8 *d.* Three per Cent. Stock, created for supply - — 10 Vict. c. 9.
,,	1849	£. 2,288,434 18 *s.* Three per Cent. Stock, created for supply - — 11 & 12 Vict. c. 125.
,,	1851	The Public Debt of Scotland outstanding at the date of the Union was by Act 5 Geo. 1, c. 20, stated to be 248,550 *l.* 0 *s.* 9 *d.* In lieu of this sum an annuity of 10,000 *l.* was granted, redeemable at any time upon payment of the capital of the Debt. The Debt was paid off in this year under Act 13 & 14 Vict. c. 63.
,,	1854	£. 1,274,760 19 *s.* 2 *d.* Three per Cent. Stock, created in exchange for 1,247,000 *l.* Exchequer Bills. — 9 Geo. 4, c. 92.

Financial Year ending

5 January 1854 (*Continued.*)

Under 16 Vict. c. 23, the following Commutations of Stock were effected :— 16 Vict. c. 23.

£.	s.	d.		£.	s.	d.
57,524	9	3	New South Sea Annuities, at Three per Cent., for - -	47,457	13	7
				New 3½ per Cents.		
406,082	5	3	New South Sea Annuities, at Three per Cent., for - -	446,690	9	9
				New 2½ per Cents.		
4,489	7	4	Three per Cent. Annuities, 1751, for - - - -	3,703	14	6
				New 3½ per Cents.		
87,987	17	7	Three per Cent. Annuities, 1751, for - - - -	96,786	13	4
				New 2½ per Cents.		
14,741	–	11	Three per Cent. Annuities, 1726, for - - - -	12,161	7	3
				New 3½ per Cents.		
181,480	7	–	Three per Cent. Annuities, 1726, for - - - -	199,628	7	8
				New 2½ per Cents.		
135,064	19	5	Consolidated Three per Cents. for - - - - -	111,428	12	–
				New 3½ per Cents.		
999,106	17	1	Consolidated Three per Cents. for - - - - -	1,099,017	10	9
				New 2½ per Cents.		

	£.	s.	d.
The result of the foregoing commutation was that Three per Cent. Stock, amounting to 211,819*l.* 16*s.* 11*d.* had been commuted for 174,751*l.* 7*s.* 4*d.* Stock at Three-and-a-half per Cent., giving a decrease in Stock of - - - - -	37,068	9	7
And Three per Cent. Stock amounting to 1,674,657*l.* 6*s.* 11*d.* had been commuted for 1,842,123*l.* 1*s.* 6*d.* Stock at Two-and-a-half per Cent., giving an increase of -	167,465	14	7
Or a NET INCREASE in Debt of - -	£. 130,397	5	–

£. 408,900 Exchequer Bills ; 1,900*l.* Three per Cent. Annuities, 1751, and 2,500*l.* Consolidated Three per Cents., were exchanged for 413,300*l.* Exchequer Bonds, carrying interest at 2¾ per Cent. to September 1864, and at 2½ per Cent. per annum until 1st September 1894 ; thereafter subject to redemption at the option of the Commissioners of Her Majesty's Treasury.

£. 6,048,758 4*s.* 9*d.* Three per Cent., dissentients were paid off in the year, under 16 Vict. c. 23, out of balances.

Quarter ending 5 April 1854.

£. 3,300 Old South Sea Three per Cents. ; and 1,700*l.* Reduced Three per Cents. were exchanged for 5,000*l.* Exchequer Bonds, carrying interest at 2¾ per Cent. to September 1864, and at 2½ per Cent. per annum until 1 September 1894 ; thereafter subject to redemption at the option of the Commissioners of Her Majesty's Treasury. 16 Vict. c. 23.

The 413,300 *l.* Exchequer Bonds issued in the year ended 5 January 1854, and the 5,000 *l.* Exchequer Bonds issued in the quarter ended 5 April 1854, were first included, as Funded Debt, in the Finance Accounts for the year ended 31 March 1857, but are so treated in this Return from the year ended 5 January 1854 inclusive.

Under Act 16 Vict. c. 23, the following further Commutations of Stock were effected :—

£.	s.	d.		£.	s.	d.
41,384	19	10	Old South Sea Reduced Three per Cents., for - -	34,142	12	4
				New 3½ per Cents.		
694,548	1	5	Old South Sea Reduced Three per Cents., for - -	764,002	17	6
				New 2½ per Cents.		
393,487	13	8	Reduced Three per Cents., for	432,836	9	–
				New 2½ per Cents.		
38,608	19	11	Reduced Three per Cents., for	31,852	8	5
				New 3½ per Cents.		

Giving a NET INCREASE in Debt of 94,804*l.* 12*s.* 5*d.*

Quarter ending 5 April 1854. (*Continued.*)	£. 1,999,372 9*s.* 7*d.* Old South Sea Three per Cents. were paid off in the quarter, under 16 Vict. c. 23, out of balances.	16 Vict. c. 23.
	£. 790,000 Unfunded Debt, created for Supply.	
Financial year ending		
31 March 1855	£. 7,352,700 Unfunded Debt, created for Supply.	
,, 1856	£. 3,333,250 Three per Cent. Stock, created in exchange for 2,230,200 *l.* Exchequer Bills, and 769,800 *l.* Money Subscriptions in lieu of Bills.	19 Vict. c. 5.
	£. 21,555,416 13*s.* 4*d.* Stock, created for Supply - - -	18 Vict. c. 18, and 19 Vict. c. 6.
,, 1857	£. 5,376,458 6*s.* 8*d.* Stock, created for Supply - - - -	19 Vict. c. 21.
,, 1859	£. 8,469,239 Three per Cent. Stock, created in exchange for 7,600,000 *l.* Exchequer Bills.	9 Geo. 4. c. 92, *s.* 50.
,, 1860	The so-called "Long Annuities," amounting to 1,295,421 *l.* 4*s.* 8½*d.*, expired on 5 January 1860. It was not unfrequently a practice of the Government when raising money, to grant, in addition to the Stock created, bonuses in the form of terminable annuities. Hence the origin of these annuities which commenced in 1761, and were gradually increased as new loans were issued, by the addition of further annuities, all running to the same date in 1860, and amalgamated with the earlier creations.	Hansard, vol. 156, p. 827. 10 February 1860.
	Other annuities for terms of years, amounting to 857,150 *l.*, also expired within the years 1859–60 and 1860–61.	
,, 1861	The sanction of Parliament was obtained for a large expenditure on fortifications, to meet which the money might be borrowed. The sum raised was advanced from time to time out of Savings Banks moneys in exchange for terminable annuities expiring in 1885.	Hansard, vol. 160, p. 17. 23 July 1860. 23 & 24 Vict. c. 109.
,, 1863	In 1858 the Treasury had guaranteed for 50 years to the Red Sea and India Telegraph Company 4½ per cent. on a maximum capital of 800,000 *l.* By an Act passed in 1862 this guarantee was converted into a Government annuity of 36,000 *l.* for 46 years.	Hansard, vol. 166, p. 325. 31 March 1862. 25 & 26 Vict. c. 30.
,, 1864	£. 24,000,000 Stock at 3 per cent. held by the National Debt Commissioners on account of Savings Banks was cancelled, a corresponding amount being charged on the Consolidated Fund in lieu thereof, bearing the same rate of interest.	26 Vict. c. 25.
	A general power was given to the Treasury to convert Three per Cent. Stock held on account of the Post Office Savings Banks Fund into 2½ per Cent. Stock of equal nominal amount, together with a terminable annuity (running to 1885) equivalent in value to the difference between the rate of 3 per Cent. and 2½ per Cent. Stock; 1,000,000 *l.* of Three per Cent. Stock was under this power converted into 2½ per Cents., and a terminable annuity of 9,983 *l.* 7*s.* 3*d.*, expiring in 1885, created.	Hansard, vol. 169, p. 320. 13 February 1863. 26 Vict. c. 14, *s.* 4,
	£. 5,000,000 Stock held on account of Trustee Savings Banks was converted into a terminable annuity of 315,017 *l.*, expiring in 1885.	Hansard, vol. 170, p. 1137. 4 May 1863. 26 Vict. c. 25.
,, 1866	£. 3,945,349 Three per Cent. Stock held by the National Debt Commissioners on account of "Unclaimed Dividends" and "Donations and Bequests" was cancelled.	29 Vict. c. 11.
,, 1867	£. 2,500,000 Stock held on account of the Post Office Savings Banks Fund was converted into a terminable annuity of 163,414 *l.* 7*s.*, expiring in 1885.	Hansard, vol. 181, p. 333. 9 February 1866. 29 Vict. c. 5.
,, 1868	The Book Debt of 24,000,000 *l.*, sterling given in 1863 to the Savings Banks Fund in lieu of the same nominal amount of stock, under the Act 26 Vict. c. 25, was converted into a terminable annuity of 1,760,878 *l.* running until 1885.	Hansard, vol. 183, pp. 405 & 440. 3 & 4 May 1866. Hansard, vol. 186, p. 1118. 4 April 1867. 30 Vict. c. 26.
	£. 2,500,000 Three per Cent. Stock held on account of Trustee Savings Banks was also converted into an annuity of 171,544 *l.*, running until 1885.	29 Vict. c. 5.
	The "Deadweight Annuity," amounting to 585,740 *l.*, expired. This annuity had been created in 1823 for 44 years in consideration of advances amounting to 13,089,419 *l.* made by the Bank of England between 15 April 1823 and 15 July 1828, in aid of the so-called "Deadweight" expenditure for half-pay, pensions, and retired allowances of the Army, Navy, and Civil Service.	Hansard, vol. 186, p. 1121. 4 April 1867. Hansard, vol. 7, p. 280. 1 May 1822. Hansard, vol. 8, p. 922. 11 April 1823. (Sir H. Parnell's) Finance Committee of 1828, p. 22. 4 Geo. 4, c. 22.
,, 1870	Annuities created in 1864, 315,017 *l.* per annum, and annuities created in 1868, 1,932,422 *l.* per annum, amounting in the aggregate to 2,247,439 *l.*, and all expiring in 1885, were cancelled in exchange for an annuity of 2,246,990 *l.*, expiring at various periods of 1885.	32 & 33 Vict. c. 59.

Financial Year ending			
31 March 1870 (*Continued.*)		The annuity of 163,414 *l.* 7 *s.*, expiring in 1835, created in 1867, was cancelled in exchange for an annuity of 165,287 *l.*, expiring in June 1885.	32 & 33 Vict. c. 59.
		£. 7,000,000 was added to the Capital of the Funded Debt in connection with the purchase of the Telegraphs.	32 & 33 Vict. c. 73.
"	"	£. 5,871,488 Three per Cent. Stock, representing Money, &c., held by the Courts of Chancery and Bankruptcy, which had long been unclaimed, was cancelled.	32 & 33 Vict. c. 91, ss. 4 & 9.
"	1871	£. 7,000,000 of Three per Cent. Stock held on account of Post Office Savings Banks, was cancelled in exchange for a terminable annuity of 553,887 *l.* expiring in 1885.	29 Vict. c. 5.
"	1873	Power was taken to borrow the money required for the construction of barracks, &c., under the scheme for the localisation of military forces. In the next few years resort was had to this power by the creation of terminable annuities of 378,831 *l.*, expiring in 1885 and held on account of Savings Banks Funds.	Hansard, vol. 209, p. 904. 22 February 1872. 35 & 36 Vict. c. 68.
"	1875	A further amount of 7,000,000 *l.* of Post Office Savings Banks Three per Cent. Stock was cancelled in exchange for a terminable annuity of 651,681 *l.* expiring in 1885.	29 Vict. c. 5.
"	1876	The annual charge for the Debt was made a fixed sum, which was to be raised in three years to 28,000,000 *l.* The excess amount not required for the actual service of the Debt was to be applied to the redemption of debt as the "New Sinking Fund."	Hansard, vol. 223, p. 1041. 15 April 1875. 38 & 39 Vict. c. 45.
"	"	The money required to purchase Suez Canal shares was raised by Exchequer Bonds (4,000,000 *l.*), redeemable within 36 years by the application of an annual sum, not exceeding 200,000 *l.*, to the payment of interest and principal.	Hansard, vol. 227, p. 1420. 6 March 1876. 39 & 40 Vict. c. 1 & 67.
"	1880	On account of the heavy expenditure entailed upon India by the Afghan War, 2,000,000 *l.* was advanced to the Indian Exchequer without interest, and was made repayable in annual instalments spread over seven years. The amount was raised by the issue of 2,049,259 *l.* Three per Cent. Consols, the interest of which was not to be paid out of the permanent or fixed annual charge of the Debt.	Hansard, vol. 245, p. 287. 3 April 1879. 42 & 43 Vict. c. 45 & 61.
"	1881	£. 6,000,000 was authorised to be borrowed on a terminable annuity of 1,350,583 *l.*, expiring in 1885, for the purpose of paying off part of the Exchequer Bonds issued to defray the expenses incurred on account of the Russo-Turkish and South African Wars. The annuity was to be met out of the New Sinking Fund and out of an addition of 800,000 *l.* made to the permanent or fixed annual charge of the Debt.	Hansard, vol. 251, p. 832. 11 March 1880. 43 Vict. c. 15.
"	1882	An annuity of 83,672 *l.* 12 *s.*, expiring in 1908, was created with a view to making good the capital deficiency of the Trustee Savings Banks Fund, the permanent or fixed annual charge of the Debt being *pro tanto* increased.	Hansard, vol. 253, p. 325. 18 June 1880. 43 & 44 Vict. c. 36.
		The Indian Government was released of its obligation to repay the loan of 2,000,000 *l.* made in 1879. The Consols representing that debt were converted into a terminable annuity of 115,864 *l.* 10 *s.*, expiring in 1906.	Hansard, vol. 259, p. 1154. 16 March 1881. 44 & 45 Vict. c. 54.
		The permanent annual charge of the Debt was, subject to any increase under 43 & 44 Vict. c. 36 (Savings Banks Deficiency Act) to be 28,920,000 *l.* for four years, and 28,120,000 *l.* afterwards.	
		Power was obtained to convert 7,750,000 *l.* Exchequer Bonds, issued for Local Loan purposes, into Stock. £. 4,000,000 Bonds were funded this year, and 3,750,000 *l.* in 1882–83. A Sinking Fund of 1 *l.* per cent. for the first four years, and of 3 *l.* 4 *s.* 4 *d.* per cent. for the following 21 years, was to be applied to pay off the 8,603,006 *l.* total Stock so created. Interest and Sinking Fund were not to be included in the permanent annual charge.	44 & 45 Vict. c. 55.
"	1884	Various annuities expiring in 1885, and amounting to 5,135,262 *l.* were converted or prolonged into annuities of 684,022 *l.*, expiring in 1903; and, so large an amount available for the redemption of debt having been thus set free, fresh annuities were created. (1.) 40,000,000 *l.* Consols held by the Paymaster General for Suitors in the Court of Chancery were cancelled; and an annuity of 2,665,835 *l.*, running for 20 years, was set up to replace the Stock. (2.) 30,241,908 *l.* Three per Cent. Stock, held on account of the Savings Banks Fund, was similarly cancelled; and three sets of annuities of 1,200,000 *l.* running for 5, 10, and 15 years respectively, commonly known as the "Rolling Annuities," were given in exchange for the Stock so cancelled; as each set of the annuities expired, new annuities for 15 years were to be set up of an equivalent value, with an addition to them of the interest on the further Stock thereby cancelled.	Hansard, vol. 277, p. 1520. 5 April 1883. Hansard, vol. 282, p. 1859. 7 August 1883. 46 & 47 Vict. c. 54.

Financial Year ending		
31 March 1884 (*Continued.*)	The Indian Loan Annuity of 1881 (115,864 *l.* 10 *s.*) was redeemed by the payment of 1,914,633 *l.* out of the Consolidated Fund (Exchequer Balance), and the Permanent Annual Charge of the Debt reduced to 28,083,673 *l.*, viz., 28,000,000 *l.*, as provided by Sir S. Northcote in 1875, and 83,673 *l.*, the Savings Banks Deficiency Annuity created in 1880.	46 & 47 Vict. c. 54. 47 Vict. c. 2.
	In consideration of the conversion of 4,000,000 *l.* Consols held by the National Debt Commissioners on account of Post Office Savings Banks into the same nominal amount of 2½ per Cent. Stock, there was created an annuity of 35,121 *l.*, expiring in 1903, which was so calculated as to represent the equivalent capital value of the difference between the two Stocks, with an addition to secure the Fund against loss.	47 Vict. c. 2.
,, 1885	Permanent Annual Charge of Debt reduced to 28,036,917 *l.*	
	An annuity for 50 years of 15,547 *l.* 5 *s.* was created to pay off the increase in the nominal amount of the Debt caused by the conversion of Three per Cent. Stocks into 2¾ and 2½ per Cent. Stocks; and the net saving in the annual charge (46,756 *l.*) was deducted from the fixed charge for the Debt.	Hansard, vol. 287, p. 521. 24 April 1884. Hansard, vol. 288, p. 1408, 26 May 1884. 47 & 48 Vict. c. 23.
,, 1886	In consequence of the large expenditure incurred in connection with military operations in Egypt and special war preparations, the payment of so much of the terminable annuities created in 1883 as represented repayment of capital (4,672,978 *l.*) was suspended for the year.	Hansard, vol. 297, p. 1158. 30 April 1885. 48 & 49 Vict. c. 43.
	The New Sinking Fund (592,579 *l.*) was also suspended for one year for the same reason.	Hansard, vol. 299, p. 138. 9 July 1885.
,, 1887	The Sinking Fund (205,667 *l.*), created in 1881–82 under 44 & 45 Vict. c. 55, and the New Sinking Fund (670,550 *l.*), were suspended for the year.	Hansard, vol. 304, p. 1656. 15 April 1886. 49 & 50 Vict. c. 19.
	£. 20,000 was issued out of the Consolidated Fund on account of Friendly Societies Capital Deficiency.	45 & 46 Vict. c. 72.
,, 1888	In pursuance of the National Debt and Local Loans Act, 1887, which established the Local Loans Fund, there was created Local Loans Stock, corresponding to the amount of Local Loans which was outstanding, and assumed to be recoverable, on the 31st March 1887, viz. - - - - - - - - £. 36,526,056 17 5 Of this amount the National Debt Commissioners had advanced, out of Savings Banks Moneys, direct to the Public Works Loan Commissioners - - - - - - - 9,468,713 1 4 The Balance of Advances, viz. - £. 27,057,343 16 1 had, accordingly, been provided by the Exchequer.	50 & 51 Vict. c. 16.
	The Local Loans Stock was, for the purpose of giving effect to the Act, valued at par. Accordingly, Local Loans Stock to the amount of 9,468,713 *l.* 1 *s.* 4 *d.* was given to the National Debt Commissioners in lieu of the bonds, to that amount, of the Public Works Loan Commissioners; and further Local Loans Stock to the amount of 27,057,343 *l.* 16 *s.* 1 *d.* was given to the National Debt Commissioners in exchange for 26,558,959 *l.* 8 *s.* 3 *d.* Three per Cent. Stock held by them on Savings Banks Account, which, being taken at the average price of such Stock on the 5th July 1887, when the exchange was effected, was equivalent to 27,057,343 *l.* 16 *s.* 1 *d.* Local Loans Stock valued at par, and which was accordingly cancelled. The Stock so cancelled consisted of— Reduced Three per Cents. - - 7,300,000 – – New Three per Cents. - - - 12,700,000 – – Consols - - - - - - 6,558,959 8 3 £. 26,558,959 8 3	
	The Sinking Fund, for Loans for Local purposes, set up under Act 44 & 45 Vict. c. 55, ceased under the National Debt and Local Loans Act, 1887.	50 & 51 Vict. c. 16.
	£. 10,000 was issued out of the Consolidated Fund on account of Friendly Societies Capital Deficiency.	45 & 46 Vict. c. 72.
	The Old Sinking Fund, amounting to 776,005 *l.* 15 *s.* 8 *d.*, was applied in part payment of the Friendly Societies Capital Deficiency.	50 & 51 Vict. c. 16.
	The New Sinking Fund, amounting to 678,834 *l.* 11 *s.* 10 *d.*, was issued from the Exchequer, but being retained by the National Debt Commissioners for the purposes of the Conversion Scheme, it was not applied until 1888-89.	
	The permanent annual charge of the Debt was reduced to £. 26,000,000.	50 & 51 Vict. c. 16. Parliamentary Paper, 168 of 1887.
	£. 30,000 of Three per Cent. Stock, held on account of the Fund for Payments on Death, was cancelled.	27 & 28 Vict. c. 46.

Financial Year ending		
31 March 1889	£. 2,126,878 1 *s.* Suez Bonds were paid off out of Old (1,902,856 *l.* 8 *s.* 11 *d.*) and New (224,021 *l.* 12 *s.* 1 *d.*) Sinking Funds, in order to facilitate the arrangements contemplated in the Imperial Defence Act, 1888 (51 & 52 Vict. c. 32).	
	Under the National Debt (Conversion) Act, 1888, the following amounts of Three per Cent. Stock were converted into an equal nominal amount of 2¾ per Cent. Consolidated Stock, viz. :—	51 Vict. c. 2.
	£. s. d. 320,318,665 13 1 Consolidated Three per Cents. 63,137,986 14 8 Reduced Three per Cents. 165,637,358 11 4 New Three per Cents. 549,094,010 19 1	
	In consequence of the Conversion Act, £. 34,625,777. 15. 11. Three per Cent. Stock was created in exchange for outstanding instalments of Chancery Funds Annuity of 2,665,835 *l.* The said Three per Cent. Stock was converted into 2¾ per Cent. Consols, which was cancelled in exchange for Chancery Funds Annuity of 2,605,706 *l.*	51 & 52 Vict. c. 15.
	£. 463,820. 8. 1. was applied out of Old Sinking Fund to payment of balance of Friendly Societies Capital Deficiency.	50 & 51 Vict. c. 16.
	£. 1,000,000 Treasury Bills issued to meet expenditure (part) incurred under the Conversion Act, 1888.	51 & 52 Vict. c. 2.
„ 1890	Treasury Bills for 1,000,000 *l.* issued for Conversion purposes were paid off, viz. : 600,000 *l.* out of New Sinking Fund, and 400,000 *l.* out of Exchequer balance.	
	The permanent annual charge of the Debt was reduced to £. 25,000,000.	52 Vict. c. 6.
	Unfunded Debt to the amount of £. 17,521,000 was created towards effecting the redemption of the balance of the unconverted Three per Cent. Stock.	52 Vict. c. 4.
	Balance of Three per Cent. Stock outstanding on 1st April 1889 - - - - - - - - - - - £. 41,217,341 16 –	
	Under the National Debt Redemption Act, 1889, and National Debt Act, 1889, the following changes were effected :—	52 Vict. c. 4. 52 Vict. c. 6
	Cancelled in exchange for £. 8,246,780. 3. 2. ; 2¾ per Cent. Consols - - - - - £. 8,164,312 7 7 Automatically converted into an equal nominal amount of 2¾ per Cent. Consols - - - - 8,426,141 8 1 Paid off in money - - - - 19,498,705 18 1 Cancelled with New Sinking Fund 63,147 10 9 Purchased with money received for the purchase of Life Annuities, &c. - - - - - - - 185,481 16 3 36,337,789 – 9	
	Balance unredeemed on 31 March 1890 - £. 4,879,552 15 3	
„ 1891	Paid off in money on 5th April 1890 - - £. 4,879,552 15 3	
	Three per Cent. Stock paid off in money in 1889-90 - 19,498,705 18 1 Ditto - - ditto - - - ditto - 1890-91 - 4,879,552 15 3 TOTAL - - - £. 24,378,258 13 4	
	Unfunded Debt to the amount of £. 4,326,278. 18. 7. was created towards effecting the redemption of the balance of unconverted Three per Cent. Stock.	52 Vict. c. 2.
	The Unfunded Debt, of which the redemption operations led to a considerable increase, was reduced by the application of 2,221,001 *l.* 16 *s.* 4 *d.* Old Sinking Fund, and 824,251 *l.* 12 *s.* 2 *d.* New Sinking Fund, in payment off of Treasury Bills.	
„ 1892	Further reductions were made in the Unfunded Debt by the application of 1,756,000 *l.* Old Sinking Fund, and 1,280,715 *l.* 17 *s.* 11 *d.* New Sinking Fund, in payment off of Treasury Bills.	
	£. 651,721 was borrowed towards making good to the Exchequer the amount drawn from the balances in former years for redemption operations. £. 2,004 received as premium on the Bonds issued went to increase the Exchequer balance.	

Financial Year ending		
31 March 1892 (*Continued.*)	In pursuance of the Act 54 & 55 Vict. c. 26, so much of the portion of the Russian-Dutch Loan, guaranteed by Great Britain, as was outstanding on the 30th June 1891 was paid off. The sum required to discharge the debt, viz., 519,939 *l.* 7 *s.* 11 *d.*, was borrowed from the National Debt Commissioners, on a terminable annuity of 43,553 *l.* 11 *s.* 3 *d.* calculated to repay the advance with 3 per cent. interest by the 6th July 1906. The capital value of the annuity of 43,553 *l.* 11 *s.* 3 *d.* on the 31st March 1892, was 531,359 *l.*, and it was thus larger than the amount of the Russian-Dutch Loan discharged, viz., 519,939 *l.*; the reason being that, as the first instalment of the annuity was not paid within the financial year, there was interest accruing for about nine months.	54 & 55 Vict. c. 26.
	Part of the annuities which were set up in 1883–84 (46 & 47 Vict. c. 54) in place of cancelled 3 per cent. Stock, and were re-adjusted in 1887–88 (50 & 51 Vict. c. 16), is held on account of Trustee Savings Banks. These annuities are valued among the assets of the Trustee Savings Banks at the value of the amount of Stock not yet replaced. On the 20th November 1890 that Stock was assumed to be 3 per cent. Stock, and valued accordingly. On 20th November 1891 the Stock was assumed to be $2\frac{3}{4}$ per cent. Stock (pursuant to Act 54 & 55 Vict. c. 24) and valued as such. This change in the principle of valuation reduced the value of the assets of the Trustee Savings Banks by 1,242,000 *l.*, and correspondingly increased the liability of the Consolidated Fund.	
31 March 1893	Under the National Debt (Conversion of Exchequer Bonds) Act, 1892, Unfunded Debt to the amount of 13,000,000*l.* was cancelled, and the Funded Debt was increased by a similar amount by the creation in the Books of the Treasury and Exchequer of a Book Debt consisting of a charge upon the Consolidated Fund (Book Debt).	55 & 56 Vict. c. 26.
	The Unfunded Debt was reduced by the application of 1,064,497*l.* 1 *s.* 4 *d.* Old Sinking Fund, and 1,743,000 *l.* New Sinking Fund, in payment off of Treasury Bills.	
	The sum of 535,000 *l.* was raised under the Barracks Act, 1890, by the creation of Terminable Annuities, the charge in respect of which is borne on the Votes for Army Services.	53 & 54 Vict. c. 25.
	The sum of 86,000 *l.* was raised under the Telegraph Act, 1892, by the creation of Terminable Annuities, the charge in respect of which is borne on the Vote for Post Office Telegraph Services.	55 & 56 Vict. c. 59.
31 March 1894	The new 3 *l.* 10 *s.* per Cent. Annuities created under Act 16 Vict. c. 23, amounting to 225,746 *l.* 6 *s.* 4 *d.*, and redeemable at any time after 5th January 1894, were paid off with New Sinking Fund.	
	The balance of the New Sinking Fund, amounting to 1,600,845 *l.* 16 *s.* 2*d.*, remained uninvested at 31st March 1894, in order to give effect to the proposals which were subsequently embodied in the Finance Act (57 & 58 Vict. c. 30).	
	The sum of 680,000*l.* was raised under Barracks Act, 1890, by the creation of Terminable Annuities, the charge in respect of which is borne on the Votes for Army Services.	53 & 54 Vict. c. 25.
	The sum of 160,000 *l.* was raised under the Telegraph Act, 1892, by the creation of Terminable Annuities, the charge in respect of which is borne on the Vote for Post Office Telegraph Services.	55 & 56 Vict. c. 59.
	The repayment in respect of the 4,000,000 *l.* Exchequer (Suez) Bonds created in 1876 was completed on 20th March 1894.	39 & 40 Vict. c. 1.
31 March 1895	The Unfunded Debt, created under Naval Defence Act, 1889, amounting to 3,146,000 *l.*, and 150,000 *l.* of the Unfunded Debt, created under Imperial Defence Act, 1888, were paid off by the New Sinking Funds for 1893–94 and 1894–95.	57 & 58 Vict. c.
	The sum of 670,000 *l.* was raised under Barracks Act, 1890, by the creation of Terminable Annuities, the charge in respect of which is borne on the Votes for Army Services.	53 & 54 Vict. c. 25.
	The sum of 90,000 *l.* was raised under the Telegraph Act, 1892, by the creation of Terminable Annuities, the charge in respect of which is borne on the Vote for Post Office Telegraph Services.	55 & 56 Vict. c. 59.
	The Sinking Fund Annuity of 6,906 *l.* 14 *s.* 7 *d.*, which was created in 1853 by the Act 16 Vict. c. 23, Section 32, and which ran for 40 years, in order to extinguish the amount by which the nominal capital of the Debt was increased by the Conversion Scheme of that year, expired in the course of 1894-95. The amount which the Annuity was intended to cancel was 276,268 *l.* 15 *s.* 7 *d.*; the amount actually cancelled was 330,212 *l.* 17 *s.*	

RETURN

To an Order of the Honourable The House of Commons, dated 15th August 1895;—

for,

Copy of Contracts dated the 30th of January 1895, which have been entered into with the Peninsular and Oriental Steam Navigation Company and the Orient Steam Navigation Company, for the Conveyance of Mails to and from Australia, and of Treasury Minute thereon.

Treasury Chambers,
15 August 1895.

R. W. HANBURY.

(*Mr. Hanbury.*)

Ordered, by The House of Commons, *to be Printed,*
15 *August* 1895.

LONDON:
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PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

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1895.

415.—Sess. 2.

AUSTRALIAN MAILS.

THE PENINSULAR AND ORIENTAL STEAM NAVIGATION COMPANY

AND

HER MAJESTY'S POSTMASTER GENERAL.

This Indenture dated the thirtieth day of January One thousand eight hundred and ninety-five **Between** THE RIGHT HONOURABLE ARNOLD MORLEY M.P. Her Majesty's Postmaster General (hereinafter called "the Postmaster General" in which term his successors in office Her Majesty's Postmasters General for the time being are respectively intended to be included) on behalf of Her Majesty of the one part and THE PENINSULAR AND ORIENTAL STEAM NAVIGATION COMPANY whose principal office is at No. 122 Leadenhall Street in the City of London (hereinafter called "the Company") of the other part **Whereas** this Indenture is supplemental to an Agreement made the thirtieth day of June One thousand eight hundred and eighty-six between the Company of the one part and The Right Honourable George Grenfell Baron Wolverton then Her Majesty's Postmaster General on behalf of Her Majesty of the other part (hereinafter referred to as "the Agreement of One thousand eight hundred and eighty-six") and to certain Articles of Agreement under seal made and entered into the nineteenth day of January One thousand eight hundred and eighty-eight between The Right Honourable Henry Cecil Raikes then Her Majesty's Postmaster General on behalf of Her Majesty of the first part and the Company of the second part (hereinafter referred to as "the Agreement of One thousand eight hundred and eighty-eight") **Now this Indenture Witnesseth** that Her Majesty's Postmaster General for himself and his successors Her Majesty's Postmasters General for the time being (as to the covenants agreements and stipulations hereinafter contained on his and their part) Doth hereby covenant and agree with the Company and their successors and the Company for themselves their successors and assigns (as to the covenants agreements and stipulations hereinafter

contained on their part) Do hereby covenant and agree with the Postmaster General and his successors Her Majesty's Postmasters General for the time being in manner following (that is to say):—

1. The Agreement of One thousand eight hundred and eighty-eight shall continue in force until the thirty-first day of January One thousand eight hundred and ninety-eight and its provisions shall be binding upon the parties hereto in all respects subject always to the modifications hereinafter contained.

2. Except in any case where a vessel shall under the provisions of the twelfth clause of the Agreement of One thousand eight hundred and eighty-eight convey Mails otherwise than by way of the Suez Canal each of the vessels employed in the conveyance of the Mails under the Agreement of One thousand eight hundred and eighty-eight shall after the thirty-first day of January One thousand eight hundred and ninety-six call at Colombo on every outward and every homeward voyage and stop thereat during such time (not exceeding twenty-four hours) after arrival as the Postmaster General shall appoint for the purpose of delivering receiving and exchanging Mails.

3. The subsidy or yearly sum of eighty-five thousand pounds payable to the Company under the Agreement of One thousand eight hundred and eighty-eight shall in respect of services rendered after the thirty-first day of January One thousand eight hundred and ninety-six be received by the Company in payment not only for the services contracted to be performed under the Agreement of One thousand eight hundred and eighty-eight but in payment also for all services performed by the Company under the Agreement of One thousand eight hundred and eighty-six at any time between the first day of February One thousand eight hundred and ninety-six and the thirty-first day of January One thousand eight hundred and ninety-eight inclusive in respect to parcels not exceeding a weight of eleven pounds each sent from or to Australian ports and no payments shall be made by the Postmaster General under the Agreement of One thousand eight hundred and eighty-six during the period aforesaid for the carriage of such parcels But in all other respects the Agreement of One thousand eight hundred and eighty-six shall continue in force and be binding between the Postmaster General and the Company and nothing contained in this Indenture shall increase the services to be rendered or the obligations to be performed by the Company under the Agreement of One thousand eight hundred and eighty-six.

4. This Indenture shall not be binding until it has been approved by a Resolution of the House of Commons.

In witness whereof the Postmaster General hath hereunto set his hand and seal and the Company have hereunto set their Common Seal the day and year first before written.

Signed sealed and delivered by the above-named Arnold Morley Her Majesty's Postmaster General in the presence of

ARNOLD MORLEY.

Seal of Her Majesty's Postmaster General.

ANDREW M. OGILVIE,
Private Secretary to the
Postmaster General.

The Common Seal of The Peninsular and Oriental Steam Navigation Company was hereunto affixed in the presence of

THOS. SUTHERLAND.
F. D. BARNES.
EDWD. F. DUNCANSON.
} Directors.

Common Seal of the Peninsular and Oriental Steam Navigation Company.

H. H. JOSEPH,
Secretary.

THE ORIENT STEAM NAVIGATION COMPANY LIMITED AND OTHERS

AND

HER MAJESTY'S POSTMASTER GENERAL.

This Indenture dated the thirtieth day of January One thousand eight hundred and ninety-five **Between** THE RIGHT HONOURABLE ARNOLD MORLEY M.P. Her Majesty's Postmaster General (hereinafter called "the Postmaster General" in which terms his successors in office Her Majesty's Postmasters General for the time being are respectively intended to be included) on behalf of Her Majesty of the first part THE ORIENT STEAM NAVIGATION COMPANY LIMITED whose principal office is at No. 13 Fenchurch Avenue in the City of London (hereinafter called "the Company") of the second part and SIR DANIEL COOPER Baronet G.C.M.G. of No. 6 De Vere Gardens Kensington Palace in the County of London and WILLIAM FICKUS of Gothic Lodge Worthing in the County of Sussex Gentleman of the third part **Whereas** this Indenture is supplemental to an Agreement made the thirtieth day of June One thousand eight hundred and eighty-six between the Company of the one part and The Right Honourable George Grenfell Baron Wolverton then Her Majesty's Postmaster General on behalf of Her Majesty of the other part (hereinafter referred to as "the Agreement of One thousand eight hundred and eighty-six") and to certain Articles of Agreement under Seal made and entered into the twenty-third day of January One thousand eight hundred and eighty-eight between The Right Honourable Henry Cecil Raikes then Her Majesty's Postmaster General on behalf of Her Majesty of the first part the Company of the second part and the said Sir Daniel Cooper Baronet G.C.M.G. and William Fickus of the third part (hereinafter referred to as "the Agreement of One thousand eight hundred and eighty-eight") **Now this Indenture witnesseth** that Her Majesty's Postmaster General for himself and his successors Her Majesty's Postmasters General for the time being (as to the covenants agreements and stipulations hereinafter contained on his and their part) Doth hereby covenant and agree with the Company and their successors and the Company for themselves their successors and assigns (as to the covenants agreements and stipulations hereinafter contained on their part) Do hereby covenant and agree with the Postmaster General

and his successors Her Majesty's Postmasters General for the time being in manner following (that is to say):—

1. The Agreement of One thousand eight hundred and eighty-eight shall continue in force until the thirty-first day of January One thousand eight hundred and ninety-eight and its provisions shall be binding upon the parties hereto in all respects subject always to the modifications hereinafter contained.

2. Except in any case where a vessel shall under the provisions of the Tenth Clause of the Agreement of One thousand eight hundred and eighty-eight convey Mails otherwise than by way of the Suez Canal each of the vessels employed in the conveyance of the Mails under the Agreement of One thousand eight hundred and eighty-eight shall after the thirty-first day of January One thousand eight hundred and ninety-six call at Colombo on every outward and every homeward voyage and stop thereat during such time (not exceeding twenty-four hours after arrival) as the Postmaster General shall appoint or as shall be necessary for the purpose of delivering receiving and exchanging Mails.

3. No deduction from the subsidy payable to the Company shall be made under Article twenty-six of the Agreement of One thousand eight hundred and eighty-eight if the mails are conveyed between Naples and Adelaide within thirty-two days and twelve hours from the commencement of the voyage or during the prevalence of the South West Monsoon in the case of the voyage from Adelaide to Naples only within thirty-three days and twelve hours and the said respective periods shall as from the thirty-first January One thousand eight hundred and ninety-six be substituted in the cases to which they are respectively applicable for the period of Seven hundred and sixty-eight hours mentioned in Clause five of the Agreement of One thousand eight hundred and eighty-eight Provided always that if under Clause two of these presents any vessel shall be detained at Colombo more than twelve hours after arrival the period for the conveyance of the Mails between Naples and Adelaide by that vessel shall be increased by a time equal to such excess.

4. The subsidy or yearly sum of Eighty-five thousand pounds payable to the Company under the Agreement of One thousand eight hundred and eighty-eight shall in respect of services rendered after the thirty-first day of January One thousand eight hundred and ninety-six be received by the Company in payment not only for the services contracted to be performed under the Agreement of One thousand eight hundred and eighty-eight but in payment also for all services performed by the Company under the Agreement of One thousand eight hundred and eighty-six at any time between the first day of February One thousand eight hundred and ninety-

six and the thirty-first day of January One thousand eight hundred and ninety-eight inclusive in respect of parcels not exceeding a weight of eleven pounds each sent from or to Australian Ports and no payments shall be made by the Postmaster General under the Agreement of One thousand eight hundred and eighty-six during the period aforesaid for the carriage of such parcels but in all other respects the Agreement of One thousand eight hundred and eighty-six shall continue in force and be binding between the Postmaster General and the Company and nothing contained in this Indenture shall increase the services to be rendered or the obligations to be performed by the Company under the Agreement of One thousand eight hundred and eighty-six.

5. This Indenture shall not be binding until it has been approved by a Resolution of the House of Commons.

In witness whereof the Company have hereunto set their Common Seal and the parties hereto of the first and third parts have hereunto set their hands and seals the day and year first before written.

Signed sealed and delivered by the above-named Arnold Morley Her Majesty's Postmaster General in the presence of

ARNOLD MORLEY.

Seal of Her Majesty's Postmaster General.

ANDREW M. OGILVIE,
Private Secretary to the Postmaster-General.

The Common Seal of the Orient Steam Navigation Company Limited was hereunto affixed in the presence of

FREDK. GREEN
J. G. S. ANDERSON
} Two of the Managers.

Common Seal of the Orient Steam Navigation Company Limited.

JOHN OKELL,
Solicitor's Office,
General Post Office,
Solicitor.

Signed sealed and delivered by the above-named Sir Daniel Cooper Baronet G.C.M.G. in the presence of

DANIEL COOPER.

(L.S.)

F. M. WILLIS,
13 Fenchurch Avenue,
London.

Signed sealed and delivered by the above-named William Fickus in the presence of

W. FICKUS.

(L.S.)

FRANK FICKUS,
Worthing,
Gent.

TREASURY MINUTE, DATED 4TH JULY 1895.

My Lords have before them copies of Agreements dated the 30th January 1895, which have been entered into by the Postmaster General and the Peninsular and Oriental Steam Navigation Company and the Orient Steam Navigation Company, respectively, for the conveyance of mails to and from Australia.

These Agreements extend the existing contracts with the aforesaid Companies until the 31st January 1898.

The Companies at the same time undertake that their vessels shall, after the 31st January 1896, call at Colombo on every outward and every homeward voyage, thus securing a regular weekly connection between Australia and India, the Straits Settlements and China.

The Companies also agree to relinquish the special payment of twopence a pound which they now receive for the conveyance of parcels to and from Australia.

My Lords approve of the Agreements.

POST OFFICE (AUSTRALIAN MAIL CONTRACTS).

RETURN

To an Order of the Honourable the House of Commons, dated 15th August, 1895;—

for,

Copy of Contracts dated the 30th of January 1895, which have been entered into with the Peninsular and Oriental Steam Navigation Company and the Orient Steam Navigation Company, for the Conveyance of Mails to and from Australia, and of Treasury Minute thereon.

(*Mr. Hanbury.*)

Ordered, by The House of Commons, *to be Printed,* 15 *August* 1895.

[*Price* 1½*d.* *Under* 2 *oz.*]

415.—Sess. 2.

RETURN

To an Order of the Honourable The House of Commons, dated 1st July 1895;—

for,

Copy of Contract, dated the 1st day of July 1895, entered into with the City of Dublin Steam Packet Company for the Conveyance of Mails between Holyhead and Kingstown, and of Treasury Minute thereon.

Treasury Chambers,
1 July 1895.

R. W. HANBURY.

(*Mr. Hanbury.*)

Ordered, by The House of Commons, *to be Printed,*
1 *July* 1895.

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90, West Nile Street, Glasgow; or
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1895.

This Indenture made the First day of July 1895 between THE CITY OF DUBLIN STEAM PACKET COMPANY of 15 Eden Quay in the City of Dublin (herein-after called "the Company") of the first part THE RIGHT HONOURABLE ARNOLD MORLEY M.P. Her Majesty's Postmaster General (herein-after called "the Postmaster General" which designation is intended to include the said Arnold Morley and each of his successors in Office Her Majesty's Postmaster General for the time being) on behalf of Her Majesty of the second part and WILLIAM WATSON of 25 Fitzwilliam Place in the said City of Dublin Esquire and EDWARD WATSON of 10 Duncairn Terrace Bray in the County of Wicklow Esquire of the third part Witnesseth that for the considerations herein-after expressed or appearing It is hereby agreed and declared between and by the parties hereto of the first and second parts and the Company for themselves and their successors (as to the covenants and agreements herein-after contained on their part) do hereby covenant and agree with the Postmaster General and the Postmaster General (as to the covenants and agreements herein-after contained on his part) doth hereby covenant and agree with the Company and their successors in manner following that is to say :—

Definition of Mails.

1. The term "Mails" shall for all the purposes of this Contract be construed and held to include therein all bags packages boxes or baskets of letters postcards newspapers books circulars printed papers patterns and parcels and every other article for the time being transmissible by post to whatever country or place they may be addressed or in whatsoever country or place they may have originated and also all empty bags boxes baskets or other receptacles and all stores and other articles used or to be used in carrying on the Post Office Service but exclusive of posts wires instruments or other apparatus employed in carrying on the Postal Telegraph Service.

The term "Mail-ship" means a vessel provided for the conveyance of Mails under this Contract.

The Company to convey Mails &c. between Holyhead and Kingstown.

2. The Company shall and will on and after the 1st day of April 1897 during the continuance of this Contract as herein-after provided at their own costs and charges in all respects convey or cause to be conveyed twice daily (Sundays included) in each direction between the Admiralty Pier at Holyhead and Carlisle Pier at Kingstown (near Dublin) by means of Mail-ships of the character herein-after mentioned all such Her Majesty's Mails as shall for that purpose be tendered to the Company or any of their Officers Servants or Agents by the Postmaster General or any of his Officers Servants or Agents for conveyance under this Contract together with such Officers or Officer of the Post Office or other persons as may from time to time be required by the Postmaster General or the Inspector General of Mails to be conveyed in and by such Mail-ships respectively for the purposes of the Mail Service under this Contract Provided always that such last-mentioned Officers and other persons who under the provisions of this Contract are to be so conveyed as aforesaid shall be severally furnished with a Warrant or other authority for that purpose from the Postmaster General or Inspector General of Mails for the time being.

Company to provide suitable Mail-ships.

3. For the performance of the Mail Services hereby contracted for the Company shall and will on the 1st day of April 1897 and thereafter at all times during the continuance of this Contract as herein-after mentioned provide keep seaworthy and in complete repair and readiness to the satisfaction of the Postmaster General for the purpose of conveying between Holyhead and Kingstown aforesaid such Mails as aforesaid together with all such Officers of the Post Office and other persons as hereinbefore mentioned four good substantial and efficient Steam Vessels of the dimensions capabilities and character specified in the Schedule hereto and in all respects suited to the performance of the services within the times specified and capable of affording adequate and suitable accommodation for Mails and passengers such accommodation to be in no way inferior to that afforded in the Mail-ship "Ireland" employed by the Company in the Mail Service.

Equipment of Mail-ships.

4. The Mail-ships shall be always supplied and furnished to the satisfaction of the Postmaster General with all proper machinery engines anchors cables boats fire-pumps and all other proper and requisite means for extinguishing fire and saving life lightning

conductors charts chronometers and proper nautical instruments furniture tackle stores lamps oil tallow fuel provisions and whatever else may be requisite and necessary for equipping the Mail-ships and rendering them constantly efficient for the conveyance of the Mails and also of passengers as aforesaid and shall at all proper times be manned with legally qualified and competent Officers having appropriate certificates granted pursuant to the Act or Acts in force for the time being relative to granting certificates to Officers in the Merchant Service and also with competent engineers and a sufficient crew of able seamen and other persons.

Company to provide for safe custody of and for sorting Mails.

5. The Company at their own costs and charges and to the satisfaction of the Postmaster General shall provide on board each of the Mail-ships a sufficiently spacious convenient secure and proper place of deposit under lock and key for the Mails conveyed or intended to be conveyed therein and shall provide in such Mail-ships respectively a sorting-room lighted by electric light and all necessary and suitable accommodation for sorting and making up the Mails with all such furniture fittings lamps and other conveniences as shall be requisite and necessary for the purpose of sorting or making up the Mails and shall at all times during the continuance of this Contract maintain and keep all such things in good repair and efficient condition and shall take and adopt all means and precautions for the safety of the Mails and for the convenient conveyance sorting and making up thereof and shall also provide all suitable and proper accommodation for the comfort and convenience of all Officers of the Post Office and other persons who may be from time to time required to be conveyed in such Mail-ships and shall permit all or any such Officers to remain on board such Mail-ships or any of them during the interval between the arrival of such Mail-ships at Holyhead or Kingstown respectively and the departure of the same therefrom respectively on the return voyage and shall provide such officers with proper sleeping accommodation during such time in no way inferior to that afforded in the Mail-ship "Ireland."

Mail-ships to be submitted for approval.

6. Every Mail-ship about to be employed in the services aforesaid under this Contract or any of them shall previously to such employment be submitted by the Company for the approval of the Postmaster General and shall not be employed in such services until the same shall have been approved by the Postmaster General for that purpose and all such Mail-ships together with the equipments and furniture and fittings and the officers engineers and crew thereof shall respectively be at all times during the continuance of this Contract subject to the inspection of the Postmaster General or the Inspector General of Mails or other person duly authorised on behalf of the Postmaster General to make such inspection.

Power for Postmaster General to declare any Mail-ship unfit for service.

7. If the Postmaster General shall at any time or times consider any of the Mail-ships unfit for the conveyance of the Mails or of passengers as aforesaid he may by notice in writing require the Company to show cause why such Mail-ship should not be withdrawn from the service under this Contract and unless the Company forthwith show sufficient cause to the contrary to the satisfaction of the Postmaster General he may by writing declare such Mail-ship to be unfit for service under this Contract and after such declaration shall have been made the Company shall not employ such Mail-ship in the performance of any of the services under this Contract.

Master of Mail-ships to make Post Office declaration and take charge of and deliver Mails if required.

8. The master or commander of every Mail-ship shall make the usual declaration or declarations required or which may hereafter be required by the Postmaster General under the Post Office Acts in such and similar cases and furnish such journals returns and information and perform such services as the Postmaster General or his agents may from time to time require and shall whenever required by the Postmaster General or his agents to do so take charge of the Mails conveyed or tendered for conveyance by such Mail-ship and adopt all necessary measures and precautions for the safety of the Mails to the satisfaction of the Postmaster General or the Inspector General of Mails and every such master or commander or officer duly authorised by him having the charge of the Mails as aforesaid shall himself immediately on the arrival at either of the said ports or places of destination of the Mail-ships as aforesaid deliver all such Mails into the hands of the Postmaster or other person at such ports or places whom the Postmaster General shall authorise to receive the same receiving in like manner if required all the return or other Mails to be conveyed in due course.

Embarkation and landing of Mails to be performed by Company.

9. The embarking and landing both at Holyhead and Kingstown of all Mails to be conveyed by the Mail-ships (which words "embarking and landing" as used in these Presents shall be deemed to include the transfer of the Mails from or to the train

conveying or about to convey the Mails) shall in all cases be performed by the Company who shall at their own costs provide all suitable means and apparatus for that purpose and the Company and all Commanding and other Officers of the Mail-ships and all other Officers Servants and Agents of the Company shall at all times punctually attend to the orders and directions of the Postmaster General his Officers or Agents as to the mode and time of embarking landing and delivering such Mails.

No letters other than Mails to be received on board Mail-ships.

10. The Company shall not nor shall any of the Masters or Commanders of any of the Mail-ships receive or permit to be received on board of any of the Mail-ships any letters for conveyance other than those contained in Her Majesty's Mails and such other letters as are not required by law to pass through the Post Office.

Restriction as to use of Mail-ships.

11. The Company shall not convey in any of the Mail-ships any article which shall have been legally declared specially dangerous or any nitro-glycerine or any articles stores goods or merchandise other than stores and goods for their own use and other than horses carriages luggage or other necessary or usual incidents of passenger and parcels traffic.

Service to be performed within limited times.

12. One of the Mail-ships shall immediately after the Mails intended to be conveyed thereby are embarked twice daily (Sundays included) during the continuance of this Contract depart from the Admiralty Pier at Holyhead and proceed direct to Carlisle Pier at Kingstown aforesaid and also twice daily (Sundays included) depart from Carlisle Pier Kingstown and proceed direct to the Admiralty Pier at Holyhead aforesaid The maximum times allowed for the Voyages of the Mail-ships respectively (including in each case the embarking and landing of Mails and passengers) shall be respectively on the Outward Voyages from Holyhead to Kingstown in the case of both the Day and Night Mails three hours and thirty-seven minutes and on the Inward Voyages from Kingstown to Holyhead in the case of both Day and Night Mails three hours and thirty-two minutes which said several periods or times shall be respectively calculated as follows: On the Voyage from the Admiralty Pier at Holyhead to Carlisle Pier Kingstown the stipulated time shall be reckoned from the moment of the arrival of the Train conveying the Mails at the Admiralty Pier at Holyhead to the moment at which the last portion of the Mails is placed in the Train on Carlisle Pier Kingstown. On the voyage from Carlisle Pier Kingstown to the Admiralty Pier at Holyhead the stipulated time shall be reckoned from the moment of the arrival of the Train conveying the Mails at Carlisle Pier at Kingstown to the moment at which the last portion of the Mails is placed in the Train at the Admiralty Pier at Holyhead Provided always that the arrangements for determining and recording the exact time occupied in the performance of the said services contracted for shall be under the exclusive regulation of the Postmaster General whose decision upon all questions relating to such matters shall be final.

Power for Postmaster General to fix and alter hours of departure of Mail-ships.

13. The several hours and times of departure of the Mail-ships from the Admiralty Pier at Holyhead and Carlisle Pier at Kingstown shall be respectively fixed and appointed by the Postmaster General and such hours and times respectively may at any time or times and from time to time be altered by the Postmaster General by notice in writing to be given to the Company at least fourteen days before the day on which such alteration is intended to take effect and thereafter such altered hours and times shall for the time being be considered to be substituted for and to stand in all respects for the purposes of this Contract instead of the hours and times respectively theretofore fixed and appointed as aforesaid and thereupon the respective hours and times of arrival of such Mail-ships at Carlisle Pier Kingstown and the Admiralty Pier at Holyhead respectively shall be considered and treated as being altered to a corresponding extent Provided always that such times of arrival and departure shall be so arranged as to leave an interval of at least two hours and five minutes between the time fixed for the completion of the transfer of the Inward Mail to the Train at Holyhead and the time fixed for the arrival at Holyhead of the Train carrying the Outward Mail Provided also that neither the respective periods of time within which the said Mails are hereby agreed to be conveyed by the Mail-ships as aforesaid nor the amount of the subsidy herein-after agreed to be paid to the Company in consideration of the performance by them of all the services hereby contracted for nor the sums to be paid or deducted as herein-after mentioned in every case of failure to convey the Mails within the maximum times allowed as aforesaid shall be in anywise modified or affected by reason of such alteration of such times of departure of the Mail-ships as aforesaid.

Departure of Mail-ships may be delayed if required.

14. If at any time or times it shall be deemed by the Postmaster General or any of his Officers or agents requisite for the public service that any Mail-ship should delay her departure from the Admiralty Pier at Holyhead or Carlisle Pier at Kingstown beyond the time appointed for her departure therefrom the Postmaster General or any of his officers or agents shall have power to order such delay for any period not exceeding three hours by letter addressed by him or them to the Commander of such Mail-ship or any person acting as such and such letter shall be deemed in all cases a sufficient authority for such detention.

Harbour dues to be paid by Company.

15. All lighthouse harbour pier dock passing tonnage and other tolls and dues on account of the Mail-ships while employed under this Contract shall be paid and discharged by the Company out of their own proper moneys and the Postmaster General shall be free from all claims and demands for or on account of such dues or any of the same respectively Provided that if any increase be made in any of such tolls and dues (other than lighthouse dues) such increased payment if paid by the Company shall be repaid to them by the Postmaster General But the Company shall before making any such increased payment give notice to the Postmaster General of the demand therefor.

Subsidy payable by the Postmaster-General.

16. In consideration of the due and faithful performance by the Company of all the services hereby agreed to be performed by them as aforesaid there shall be payable and paid to the Company by the Postmaster General during the continuance of this Contract as herein-after provided out of such aids and supplies as shall or may be voted or appropriated by Parliament for that purpose—

(1.) Until the 31st day of March 1917 inclusive a yearly subsidy or sum at the rate of 100,000*l.* per annum and

(2.) From and after the 31st day of March 1917 in the event of the continuance of this Contract beyond the 31st day of March 1917 until the termination thereof a yearly subsidy or sum at the rate of 80,000*l.* per annum;

or in each case (in the event of any such failure or default on the part of the Company in respect of any of the services hereby agreed to be performed by them as herein-after respectively mentioned) so much of the said subsidy or sum as may remain payable in respect of any year after making such deductions therefrom (if any) as herein-after in that behalf respectively mentioned in respect of such failure or default. Provided always that inasmuch as the Postmaster General has for some time past shared in the gross annual receipts of the Company arising from and incidental to the passenger traffic between England and Ireland when such receipts exceeded the sum of 35,000*l.* and inasmuch as the receipts have for some years past exceeded that sum it is hereby agreed that in lieu of any such share as aforesaid there shall during the continuance of this Contract be annually deducted (independently of all other deductions arising under this Contract) from the subsidy or sum for the time being payable by the Postmaster General to the Company the sum of 2,000*l.*

Deductions for delay.

17. There shall be forfeited and paid by the Company to the Postmaster General :—

(1.) In case the Company shall fail to provide three at least of the Mail-ships complete and ready for the performance of the services under this Contract on or before the 1st day of March 1897 the sum of 50*l.* for every complete period of twenty-four hours which shall elapse before the Company shall provide such number of Mail-ships as aforesaid complete and ready as aforesaid;

(2.) If the Company shall fail to commence the performance of the services under this Contract on the 1st day of April 1897 (on and from which last-mentioned day this Contract is intended to commence as herein-after provided) the sum of 250*l.* for every complete period of twenty-four hours which shall elapse before the Company shall commence the performance of such services;

(3.) On each occasion when the Company fail to provide a Mail-ship in accordance with this Contract ready to put to sea at the appointed time as herein-before provided or when (except from stress of weather) such a Mail-ship shall not actually put to sea and proceed on her voyage at the appointed time the sum of 100*l.*;

(4.) For every hour which shall elapse from the appointed time until a Mail-ship shall (except from stress of weather) actually put to sea and proceed on her voyage with the Mails a further sum of 10*l.*;

(5.) On each occasion when the Company fail to convey the Mails and perform the voyages as herein-before specified within the respective maximum times

herein-before mentioned the sum of 1*l.* 14*s.* for every minute over and above such maximum times respectively Provided that—

(*a.*) No such payment as in this sub-clause mentioned shall exceed the pro portionate payment for the particular trip (that is to say) the one thousand four hundred and sixtieth part of the whole sum from time to time annually paid under this Contract;

(*b.*) No such payments as in this sub-clause mentioned shall be made if the delay arises from causes beyond the control of the Company which words "beyond the control" shall be construed to mean and include all delays and stoppages by storms snow fog collision delay to save life and such other exceptional circumstances as may in the opinion of the Postmaster General reasonably exempt the Company from such payments as in this sub-clause mentioned;

(*c.*) When at any time during the continuance of this Contract Foreign or Colonial Mails passing to or from Ireland which in the opinion of the Postmaster General unduly increase the weight of the Mails to be conveyed or Postal Parcels shall be forwarded by the Mail-ships and the addition of such Mails or Postal Parcels shall entail upon the Company delay in the embarking or landing of the Mails or if any delay shall be caused through the orders or directions of the Postmaster General his Officers or Agents or in consequence of the method of construction of the Railway Vans or their order in the trains the Company shall be relieved from any payment under this sub-clause or so much thereof as may in the Postmaster General's opinion be due to the above causes or any of them.

(6.) No sum or sums as mentioned in sub-clauses (3) (4) and (5) of this clause shall be payable to or deducted by the Postmaster General in consequence of any failure or omission to perform the services under this Contract if such failure or omission in the opinion of the Postmaster General arises from the absence of a fifth or reserve Mail-ship.

(7.) The payment by the Company in pursuance of any one of the first four sub-clauses of this clause of any sum or sums shall not prejudice or affect the right of the Postmaster General to make any deduction from the subsidy herein-before agreed to be paid by the Postmaster General to the Company which he may be entitled to make in respect of the same default under any other of such first four sub-clauses.

Nature of deductions.

18. Each and all of the several sums of money herein-before agreed to be paid by the Company or to be deducted by the Postmaster General from the aforesaid subsidy in the event of the several failures or defaults on the part of the Company herein-before respectively mentioned shall be respectively due and payable as stipulated ascertained or liquidated damages and not by way of penalty from whatever cause or causes any such failure or default on the part of the Company as aforesaid shall or may have arisen and (save as aforesaid) although such failure or default may have arisen wholly or in part from any cause or causes beyond the control of the Company and although no damage or loss shall or may have been sustained by reason or in consequence of such default and such sum or sums respectively shall at the option and discretion of the Postmaster General be either deducted from any moneys then payable or which may thereafter become payable to the Company on account of the aforesaid subsidy as herein-before provided or the payment thereof may be enforced as a debt to Her Majesty with full costs of suit and the making of any such deduction and the payment by the Postmaster General of the residue of the aforesaid subsidy which may from time to time remain due and payable to the Company after making any such deduction as aforesaid or the payment by or the recovery from the Company of any such sum shall in no case prejudice or affect the right of the Postmaster General to treat any such failure or default of the Company in respect whereof such sum shall be deducted paid or recovered as a breach of this Contract in the manner herein-after provided.

Accounts to be settled quarterly.

19. All accounts in relation to the said yearly subsidy and the several deductions therefrom as aforesaid shall be made out and settled quarterly up to and as soon as conveniently may be after the 31st day of March the 30th day of June the 30th day of September and the 31st day of December in each year and the amount or residue which shall be justly due to the Company on each such quarterly account shall be paid by the Postmaster General at the General Post Office out of such aids or supplies as afore-

said upon the settlement of such accounts and for the purposes of such accounts the said yearly subsidy shall be deemed to accrue from day to day subject to the liability of the same to the several deductions aforesaid.

Commencement and duration of Contract.

20. This Contract shall commence as on and from the 1st day of April 1897 and shall continue in force until the 31st day of March 1917 (both inclusive) and shall then determine if the Postmaster General shall have given to the Company or if the Company shall have given to the Postmaster General twelve calendar months' previous notice in writing of his or their intention to that effect but in default of any such notice on either side this Contract shall continue in force from and after the said 31st day of March 1917 until the expiration of twelve calendar months' notice in writing which may be given by either of the parties hereto of the first and second parts to the other of them at any time after the 31st day of March 1916.

Power for Postmaster General to delegate his powers.

21. It shall be lawful for the Postmaster General at any time and from time to time to delegate any of the powers vested in him by virtue of these presents to such person or persons as he may think fit.

Notices.

22. All notices requisitions consents or declarations to be given or made in writing by the Postmaster General to the Company under or by virtue of the provisions herein contained respectively may be signed by any Secretary or Assistant Secretary of the Post Office or the Inspector General of Mails for the time being and may be delivered to the Secretary or any Director of the Company or sent by post to or left at the office of the Company in Dublin addressed to the Secretary or any Director of the Company and any notice to be given by the Company to the Postmaster General under this Contract may be signed by their Secretary and delivered to or sent by post addressed to the Secretary of the Post Office at the General Post Office in London.

Company not to part with Contract without license.

23. The Company shall not assign underlet or dispose of this Contract or any part thereof without the consent of the Postmaster General signified in writing under his hand.

Power for Postmaster General to determine Contract on breach.

24. In case of any gross or habitual breach of this Contract or any covenant matter or thing herein contained on the part of the Company their Officers Agents or Servants it shall be lawful for the Postmaster General if he shall think fit and notwithstanding there may or may not have been any former breach of this Contract by a notice in writing to determine this Contract without any previous notice to the Company or their Agents And the Company shall not be entitled to any compensation in respect of such determination and such determination shall not deprive the Postmaster General of any right or remedy to which he would otherwise be entitled by reason of such breach or any prior breach of this Contract.

Arbitration clause.

25. If and whenever any dispute difference or question shall arise between the Postmaster General and the Company as to the construction of these presents or the rights duties or liabilities of either party thereunder or otherwise in relation to these presents then every such dispute difference or question shall be referred to the Railway and Canal Commission (with the assent of such Commission) and each of the parties hereto of the first and second parts shall at the request of the other join in any application to the Commission which may be necessary to initiate or for the purposes of such reference and the provisions of section 4 of the Conveyance of Mails Act 1893 shall apply to any such reference.

No Member of House of Commons to participate in Contract.

26. In pursuance of the provisions contained in an Act of Parliament passed in the 22nd year of the reign of King George the Third intituled "An Act for restraining any person concerned in any Contract Commission or Agreement made for the public service from being elected or sitting and voting as a Member of the House of Commons" no Member of the House of Commons shall be admitted to any share or part of this Contract or to any benefit to arise therefrom contrary to the true intent and meaning of the said Act.

Contract conditional on approval by House of Commons.

27. This Contract shall not be binding until it has been approved by a resolution of the House of Commons.

Bond.

28. And this Indenture also witnesseth that for the due and faithful performance of all and singular the covenants conditions provisoes clauses articles and agreements herein-before contained which on the part and behalf of the Company are or ought to be observed performed fulfilled and kept the Company do hereby bind themselves and their successors and the said William Watson and Edward Watson do hereby bind themselves and each of them their and each of their heirs executors and administrators

jointly and severally unto our Sovereign Lady the Queen in the sum of 50,000*l.* of lawful money of the United Kingdom to be paid to our said Lady the Queen Her Heirs and Successors by way of stipulated ascertained or liquidated damages hereby agreed upon between the Postmaster General and the Company in case of the failure on the part of the Company in the due execution of this Contract or any part thereof.

In witness whereof the Company have caused their Common Seal to be hereunto affixed and the parties hereto of the second and third parts have hereunto set their hands and seals the day and year first above written.

The SCHEDULE above referred to.

Four Twin Screw Steamers with Triple Expansion Engines.

Length over all	371 feet.
Breadth	40 feet.
Depth in hold from spar deck	29 feet 3 inches.
„ from main deck	20 feet 9 inches.
Tonnage, gross register	2,676 tons.
Indicated horse power	8,250.
Draft of water	14 feet.

The figures are in each case the minimum. They may be exceeded, but must not be reduced, in the steam vessels performing the service.

The Common Seal of The City of Dublin Steam Packet Company was hereunto affixed in the presence of—
J. E. WASE RIDER,
Lincoln's Inn, Solicitor, and
JOHN OKELL,
Solicitor's Office,
General Post Office, Solicitor.

Common Seal of the City of Dublin Steam Packet Company.

Signed sealed and delivered by the above-named Right Honourable Arnold Morley M.P. Her Majesty's Postmaster General in the presence of—
ANDREW M. OGILVIE,
Private Secretary
to the Postmaster General.

ARNOLD MORLEY.

Seal of Her Majesty's Postmaster General.

Signed sealed and delivered by the above-named William Watson and Edward Watson in the presence of—
J. E. WASE RIDER.

WILLIAM WATSON.

L.S.

EDWARD WATSON.

L.S.

TREASURY MINUTE, dated 1st July 1895.

My Lords have before them the new Contract with the City of Dublin Steam Packet Company, for the conveyance of Her Majesty's Mails between Holyhead and Kingstown, from the 1st of April 1897.

The present Contract was made in 1883, for a fixed period of 12 years, terminable on the 30th of September next, or on any subsequent date by 12 months' notice on either side.

My Lords record the fact that very strong representations have been made to them by the Irish Government and by the Postmaster-General, in favour of an acceleration in the present Mail Service between London and Dublin.

The new Contract will provide for the acceleration of the Sea Service between Holyhead and Kingstown, to the extent of half an hour on each voyage. An arrangement has already been made with the London and North-Western Railway Company, providing, in return for a further subsidy of 6,000*l.* a year, first for an acceleration of half an hour in the Night Mail Service between Euston and Holyhead, and Holyhead and Euston, which are the principal Mail Services to and from Ireland, and secondly, for an acceleration of the Saturday American Mail viâ Queenstown.

In regard to the Sea Service, the negotiations have been of a somewhat protracted character, in consequence of the high terms, in the first instance, asked by the City of Dublin Steam Packet Company, which was the only eligible tenderer for the service. The existing subsidy paid to the Company is 84,000*l.* a year, subject to a rebate in favour of the Post Office of one half of the traffic receipts in excess of 35,000*l.* a year. This rebate has lately amounted to about 1,700*l.* a year.

My Lords were assured by the professional advisers whom they consulted that the requirements of the Service would be adequately met by the provision of four new steamers, in return for a subsidy of 100,000*l.* a year, subject to the rebate above mentioned, and they accordingly authorised the Postmaster-General to negotiate with the Company on this basis. As a result of those negotiations, the Company have agreed to perform the accelerated Sea Service for a yearly subsidy of 100,000*l.*, from which, however, a fixed sum of 2,000*l.* a year will be deducted in lieu of the rebate of fluctuating amount hitherto obtained.

The accommodation for Mails and passengers provided under the new Contract is to be in no way inferior to that provided in the "Ireland," which is the largest and latest of the existing vessels, and the new vessels will be rather larger than that boat.

Certain works will be necessary at both Holyhead and Kingstown, to enable the Company to perform their obligations under the new Contract, and my Lords have undertaken that these works shall be executed prior to the date fixed for the commencement of the contract.

The Contract is for a period of 20 years, as from the 1st April 1897, and it provides, in the event of its continuance beyond the 31st of March 1917, for a reduction, until the termination of the Contract, of the subsidy to 80,000*l.* per annum.

My Lords approve.

POST OFFICE (HOLYHEAD AND KINGSTOWN MAIL CONTRACT).

RETURN

To an Order of the Honourable The House of Commons, dated 1st July 1895;—

for,

Copy of Contract dated the 1st day of July 1895, entered into with the City of Dublin Steam Packet Company for the Conveyance of Mails between Holyhead and Kingstown, and of Treasury Minute thereon.

(*Mr. Hanbury.*)

Ordered, by The House of Commons, *to be Printed,*
1 *July* 1895.

[*Price* 1½*d.*] *Under* 2 *oz.*

344.

RETURN

To an Order of the Honourable The House of Commons, dated 1st July 1895;—

for,

Copy of Contract, dated the 24th day of May 1895, entered into with the Royal Mail Steam Packet Company for the performance of the West India Mail Service, and of Treasury Minute thereon.

Treasury Chambers,
1st July 1895.

R. W. HANBURY.

(*Mr. Hanbury.*)

Ordered, by The House of Commons, *to be Printed,*
1 *July* 1895.

LONDON:
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1895.

345.

WEST INDIA MAILS.

HER MAJESTY'S POSTMASTER GENERAL

AND

THE ROYAL MAIL STEAM PACKET COMPANY.

Articles of Agreement under seal made and entered into this 24th day of May 1895 BETWEEN The Right Honourable ARNOLD MORLEY M.P. Her Majesty's Postmaster General (who and whose successors in office for the time being are intended to be herein-after included in the term "the Postmaster General") on behalf of Her Majesty of the first part THE ROYAL MAIL STEAM PACKET COMPANY whose principal office is at No. 18 Moorgate Street in the City of London (herein-after called "the Company") of the second part and SPENCER HENRY CURTIS of No. 171 Cromwell Road in the County of London and of No. 23 Rood Lane in the said City of London Esquire and SIR JOSEPH SAVORY of Buckhurst Park Sunning Hill in the County of Berks Baronet M.P. of the third part THESE PRESENTS WITNESS that in consideration of the matters herein-after appearing it is hereby agreed and declared between and by the parties hereto and the Postmaster General (as to the covenants agreements and stipulations herein-after contained on his part) DOTH HEREBY covenant and agree with the Company and the Company (as to the covenants agreements and stipulations herein-after contained on their part) DO HEREBY covenant and agree with the Postmaster General in manner following (that is to say):—

INTERPRETATION OF TERMS.

1. For all the purposes of these presents the term "mails" shall be understood to comprehend all bags boxes baskets or packages of letters postcards newspapers books printed papers patterns and parcels and every other article which

Interpretation of Terms.

under the Regulations of the Post Office for the time being is transmissible by the post without regard either to the country or place to which they may be addressed or to the country or place in which they may have originated and also all empty bags boxes baskets or other receptacles and all stores and other articles used or to be used in carrying on the Post Office service which shall be sent by to or from any Post Office in any country or place to or from which Mails are required to be conveyed in pursuance of this Agreement.

The term "Parcel" means a parcel within the meaning of the Post Office (Parcels) Act 1882;

The term "Postal Packet" means any article for the time being in course of transmission by post and includes a parcel;

The term "Mail-ship" means a vessel provided for the conveyance of Mails under this Agreement.

SERVICES TO BE PERFORMED.

Company to convey Mails to and from and in West Indies on routes stated in First Schedule.

2.—(1.) Subject to the provisions of this Agreement the Company shall and will once in every fortnight during the continuance of this Agreement at their own costs and charges in all respects convey or cause to be conveyed in each direction between the United Kingdom and Colon in the West Indies and between Barbados in the West Indies and such other ports or places in the West Indies as are mentioned in the First Schedule hereto all Mails which the Postmaster General or any of his deputies officers servants or agents shall from time to time require to be conveyed.

(2.) All such Mails shall be conveyed at the respective intervals of time and on the four several routes mentioned in the said First Schedule by means of mail-ships of the character herein-after specified.

Mode of conveyance.

3.—(1.) Subject to the provisions of this Agreement one of the mail-ships shall once in every fortnight put to sea from the port or place of departure on each of the said routes at the day and hour specified in the table set forth in the Second Schedule hereto and therein specified to be applicable to such route or so soon after such day and hour as the Mails are embarked on board such mail-ship and such mail-ship shall proceed on her voyage and shall arrive at and leave the several ports or places of call on the said route and arrive at the port or place of destination on the said route at the respective times specified in the said table or (in the case of departure) so soon thereafter as the Mails are embarked and one of such mail-ships shall on the return voyage in like manner once every fortnight put to sea from the port or place of departure on the said route at the day and hour specified in the table set forth in the said Second Schedule as applicable to such route or so soon after such day and hour as the Mails are embarked on board such mail-ship and such mail-ship shall proceed on her voyage and shall arrive at and leave

the several ports or places of call on the said route and arrive at the port or place of destination on such return voyage on the said route at the days and hours specified in the said table or (in the case of departure) so soon thereafter as the mails are embarked.

(2.) Each such mail-ship shall (due regard being had to the requirements of the passenger and goods traffic carried on by the Company by means of such mail-ship) stop at the several places mentioned in the table applicable to the route on which she is employed during the time specified in such table and shall so far as is consistent with this and the other provisions of this Agreement perform her voyage between each two places on the said route in the time specified in such table.

(3.) The several days and hours and times specified in the said tables or such other days hours and times as may be substituted therefor in accordance with the provisions of this Agreement are in this Agreement referred to as the "appointed days hours and times."

Periods of transit.

4.—(1.) Subject to the provisions of this Agreement all Mails to be conveyed under the provisions of this Agreement shall be so conveyed by the Company from the port or place of departure to the port or place of destination on each of the said routes within the following complete and entire periods that is to say:—

From	Southampton	to	Colon	within 449 hours.
„	Colon	to	Plymouth	„ 443 „
„	Barbados	to	Demerara	„ 39 „
„	Demerara	to	Barbados	„ 39 „
„	Barbados	to	Tobago	„ 55 „
„	Tobago	to	Barbados	„ 61 „
„	Barbados	to	St. Thomas	„ 92 „
„	St. Thomas	to	Barbados	„ 83 „

(2.) Such complete and entire periods are in this Agreement referred to as "periods of transit" and shall be calculated in the manner herein-after specified and shall respectively include all stoppages of the mail-ships on the said several routes.

Calculation of periods of transit.

5.—(1.) Each period of transit shall be deemed to commence so soon after the time appointed for the departure of the mail-ship or after the completion of the embarkation of the Mails intended to be thereby conveyed whichever shall last happen as having regard to practical considerations the anchor of such mail-ship can be weighed or the mail-ship can be loosed from her moorings and each such period of transit shall be deemed to have ended when the mail-ship has arrived and the delivery of the Mails has commenced or the mail-ship has been anchored or moored in some position at the port or place of destination from which the Mails can be conveniently disembarked.

(2.) The times of commencement and completion of each period of transit shall be ascertained and recorded and all calculations in connexion therewith shall be made by officers of the Postmaster General in pursuance of arrangements to be from time to time made by him for such purpose and the decision of the Postmaster General as to all questions relating to periods of transit shall be final and conclusive.

Power to delay departure of mail-ships.

6. Should it be deemed by the Postmaster General his officers or agents requisite for the public service that any mail-ship should delay her departure from any port from which the Mails are to be conveyed under this Agreement beyond the time appointed for her departure therefrom the Postmaster General or any of his officers or agents may order such delay (not however exceeding 24 hours) by letter addressed to the master of any such mail-ship or any person acting as such and any such letter shall be deemed a sufficient authority for such detention and in any such case such addition shall be made to the period of transit during which such detention shall take place as the Company may prove to be due to such detention.

Company to perform additional services in certain events.

7. If the Company for their own purposes shall at any time run in either direction between Colon and Savanilla or between Colon and Limon a mail-ship which is for the time being employed under this Agreement on Route No. 1 in the said First Schedule specified the Company shall without any further payment than the subsidy specified in this Agreement convey in every such mail-ship between and cause to be delivered at any of the said ports respectively all Mails which the Postmaster General or any of his deputies officers servants or agents shall from time to time require to be so conveyed and delivered.

CHARACTER OF MAIL-SHIPS AND CONDITIONS OF MAIL SERVICE.

Company to provide mail-ships of stated capacity and speed.

8.—(1.) Every mail-ship shall be a good substantial and efficient steam vessel of adequate power and speed and supplied with first rate appropriate steam engines and in all respects suited to the performance of the services herein agreed to be performed within the respective times herein stipulated and shall be provided and kept by the Company seaworthy and in complete repair and readiness to the satisfaction of the Postmaster General.

(2.) In particular and without prejudice to the generality of the preceding provision each of the mail-ships on the Route No. 1 in the said Schedule specified shall be of not less than 3,669 tons (gross measurement) and of not less than 600 horse power (nominal) and shall maintain throughout every voyage on the said Route No. 1 (exclusive of the several stoppages specified in the Table applicable to such Route) an average rate of speed of not less than 13 knots per hour and

the mail-ships on the routes No. 2 No. 3 and No. 4 respectively described in the said Schedule shall be of not less than 1,864 tons (gross measurement) and of not less than 250 horse power (nominal) and shall respectively maintain throughout every voyage on the same routes respectively (exclusive of the several stoppages specified in the Tables applicable to such Routes) the respective average rates of speed following (that is to say)—On Route No. 2 an average rate of speed of not less than 10 knots per hour and on Route No. 3 and Route No. 4 respectively an average rate of speed of not less than $8\frac{1}{2}$ knots per hour.

Equipment and manning of mail-ships.

9. Every mail-ship shall be always furnished with all necessary and proper tackle stores boats fuel lamps oil tallow provisions machinery engines anchors cables fire-pumps and all other proper and requisite means of extinguishing fire lightning conductors charts chronometers proper nautical instruments and all other furniture and apparel and whatsoever else may be requisite for equipping such mail-ship and rendering her constantly efficient for the said services and shall be manned with legally qualified and competent officers with appropriate certificates granted pursuant to the Acts in force for the time being relative to the granting certificates to officers in the Merchant Service and also with competent engineers and a sufficient crew of able seamen and other men and with a competent surgeon.

Mail-ships' equipment, &c. to be subject to inspection.

10. Every mail-ship and the equipment officers engineers and crew of such mail-ship when in any British port shall be subject at all times to the inspection of the Postmaster General or of such other person or persons as he shall at any time authorise to make such inspection.

Power to declare mail-ships unfit.

11. If the Postmaster General shall at any time consider any mail-ship unfit for service under this Agreement he may require the Company to show cause why such mail-ship should not be withdrawn from the service and unless the Company forthwith show cause to the contrary to the satisfaction of the Postmaster General he may declare such mail-ship to be unfit for service under this Agreement and after such declaration shall have been made the Company shall not employ such mail-ship in the performance of this Agreement. In order to determine whether the Postmaster General shall be justified in declaring any mail-ship unfit for service or whether the Company shall be able to show cause to the contrary a special examination may be made of the hull and machinery of any such mail-ship by one or more persons to be selected by the Postmaster General.

Room for deposit of Mails to be provided on each mail-ship.

12. The Company shall at their own cost provide on each of the mail-ships a separate and convenient room or rooms for the convenient and secure deposit of the Mails under lock

and key and the Company shall be responsible for the safe conveyance and delivery of the Mails by means of the mail-ships.

Landing and embarkation of Mails.

13.—(1.) The Company shall at their own cost land and embark the Mails and convey the same to and from the room to be provided for the deposit of the Mails as aforesaid.

(2.) The Company and all officers agents and servants of the Company or of any mail-ship shall at all times punctually attend to the orders and directions of the Postmaster General his deputies officers or agents as to the mode time and place of landing delivering and embarking the Mails and shall at all times protect the Mails to the utmost of their power.

Master of mail-ship to take charge of Mails.

14. The master or commander of every mail-ship shall without any remuneration other than the subsidy hereinafter provided to be paid to the Company take charge of the Mails and shall adopt all necessary measures and precautions for the safety of the Mails to the satisfaction of the Postmaster General his officers and agents.

Masters to make declarations &c.

15. Each of such masters or commanders shall make the usual declaration or declarations required or which may hereafter be required by the Postmaster General in such and similar cases and furnish such journals returns and information and perform such services in connexion therewith as the Postmaster General or his agents may require and every such master commander or officer duly authorised by him having the charge of Mails shall himself immediately on the arrival of the mail-ship at any port or place deliver all Mails addressed to or intended for delivery at such port or place into the hands of the Postmaster of such port or place or of such other person at such port or place as the Postmaster General shall authorise to receive the same and shall in like manner receive all the return or other Mails to be forwarded in due course.

Quarantine arrangements to be undertaken by Company.

16. The Company shall undertake and make all necessary and proper arrangements relative to quarantine which may be required in respect of the mail-ships.

Loss or damage of parcels and registered packets.

17. The Company shall be responsible for the loss or damage of any parcel or Registered Postal Packet of any kind conveyed or tendered for conveyance under this Agreement unless such loss or damage be caused or occasioned by Act of God the Queen's enemies pirates restraints of princes rulers or people jettison barratry fire collision or perils or accidents of the sea rivers and steam navigation or by any act neglect or default of the pilot master mariners or other servants of the Company in or about the navigation of any mail-ship and in the event of any such loss or damage (except as aforesaid) the Company shall

be liable to pay to the Postmaster General in respect of each Parcel or Registered Postal Packet so lost or damaged (subject to the proviso herein-after contained) such sum of money as shall be equal to the amount which may have been awarded and paid by the Postmaster General at his sole option and discretion to the sender or addressee of such Parcel or Registered Postal Packet as compensation for the loss or damage thereof but not in any case exceeding one pound per Parcel or two pounds per Registered Postal Packet.

Company not to convey Mails except pursuant to Agreement.

18. The Company shall not nor shall any master or commander of any vessel belonging to or chartered or employed by the Company receive or permit to be received on board any such vessel any letter for conveyance other than those contained in Her Majesty's Mails and such letters as are not required by law to pass through the Post Office nor shall the Company or any such master or commander receive or permit to be received on board any vessel any Mails for conveyance on behalf of any British Possession or any Foreign country without the consent of the Postmaster General and the entire postage of all Mails conveyed by any mail-ship shall in all cases belong to the Postmaster General and be absolutely free from all claims or demands whatsoever of or by the Company under or by virtue of this Agreement or otherwise.

Dangerous articles not to be conveyed.

19. The Company shall not convey in any mail-ship any article which shall have been legally declared specially dangerous or any nitro-glycerine.

Modification of Services.

Modifications as to times of service.

20.—(1.) The Postmaster General may at any time alter the appointed days hours and times on giving to the Company three calendar months' notice in writing of his intention so to do provided such alterations do not necessitate any increase in the respective rates of speed which under the provisions herein-before contained are to be maintained by the respective mail-ships and are made with due regard to the requirements of the passenger and goods traffic carried on by the Company by means of such mail-ships.

(2.) In particular and without prejudice to the generality of the preceding provisions the Postmaster General may at any time diminish or increase the appointed time during which any mail-ship shall stop at any port on any route and in such case the period of transit applicable to such route shall be diminished or increased by such time as the Postmaster General or the Company may prove to be fair under the circumstances.

Provision for substituting Port Castries for Barbados as port of transfer.

21.—(1.) If at any time the Postmaster General shall desire to modify the services hereby agreed to be performed by substituting Port Castries in the Island of St. Lucia for

Barbados as the port in the West Indies appointed for the exchange of Mails and for the commencement and termination of the routes specified in the said First Schedule and therein numbered 2, 3, and 4 he shall be at liberty so to do on giving six calendar months' notice in writing of such his desire and in such case and from and after the time named for such purpose in such notice Port Castries shall for all the purposes of this Agreement be substituted for the Port of Barbados.

(2.) Notwithstanding the foregoing provisions Port Castries shall not be substituted for Barbados as aforesaid unless there are provided free of expense to the Company suitable space and position in the former harbour for laying down moorings for all the Company's mail-ships to meet to exchange Mails and carry on their passenger and goods traffic and to coal as well as the necessary wharf accommodation and facilities for coaling and other work and a site for such buildings as may be requisite for such work and unless the Company shall be guaranteed by the authorities of the Island of St. Lucia that the Company's moorings and wharf accommodation shall be kept clear for the Company's purposes.

(3.) Any question arising under this clause as to the fulfilment of the conditions upon which Port Castries may be substituted for Barbados as in this clause provided shall be determined by arbitration.

(4.) From and after the substitution of Port Castries for Barbados as aforesaid there shall be substituted for the respective periods of transit by this Agreement prescribed the following periods of transit that is to say:—

From Southampton to Colon within 449 hours.
From Colon to Plymouth within 445 hours.
From Port Castries to Demerara within 58 hours.
From Demerara to Port Castries within 57 hours.
From Port Castries to Tobago within 55 hours.
From Tobago to Port Castries within 57 hours.
From Port Castries to St. Thomas within 70 hours.
From St. Thomas to Port Castries within 65 hours.

Modification of tables and saving of Agreement.

22.—(1.) If any such change as in the last two preceding clauses contemplated is made the several tables contained in the Second Schedule hereto shall be modified and amended in such manner as may be necessary consistently with the performance of the respective services within the periods of transit in that behalf specified in this Agreement and if the Postmaster General and the Company shall differ as to the modifications and amendments which shall be necessary as aforesaid the questions in difference shall be referred to arbitration.

(2.) Save and except as in this Agreement expressly provided none of the provisions of this Agreement shall be in anywise altered prejudiced or affected by or by reason of

any such changes as in this and the last two preceding clauses are contemplated.

Admiralty Clauses.

Admiralty clauses.

23. During the continuance of this Agreement the several stipulations and agreements specified in the Third Schedule hereto shall be binding on the Company.

Power to Admiralty to purchase or charter mail-ships.

24.—In the event of the Admiralty at any time during the continuance of this Agreement considering it necessary for the public interest to purchase under the power in that behalf contained in the Third Schedule hereto any mail-ship for the time being employed or intended to be employed under this Agreement or to charter the same exclusively for Her Majesty's Service the services hereby contracted to be performed shall if possible be performed by other steam vessels to be provided by the Company to the satisfaction of the Postmaster General and in the event of the Company in consequence of any such purchase or chartering as aforesaid being unable wholly or in part to perform such services the subsidy herein-after mentioned shall cease to be paid or (as the case may be) there shall be paid to the Company instead of such subsidy such annual sum of money as shall be agreed upon between the Postmaster General and the Company or in case of difference shall be determined by Arbitration.

Subsidy and Deductions.

Subsidy.

25. In consideration of the covenants and agreements herein contained and on the part of the Company to be observed and performed and of the due and faithful performance by the Company of all the services under this Agreement there shall be payable to the Company during the continuance of this Agreement (out of such aids or supplies as may from time to time be appropriated by Parliament for that purpose) a yearly subsidy or sum after the rate of 80,000*l.* per annum or (in the event of any such default or failure as herein-after mentioned) so much of the said subsidy or sum as shall remain payable in respect of any year after making such deductions therefrom (if any) as herein-after in that behalf mentioned in respect of any such default or failure.

Deductions from subsidy for failing to provide mail-ships.

26.—(1.) If at any time the Company shall fail to provide at any port or place on any route in the First Schedule to this Agreement specified a mail-ship of such character as is stipulated by this Agreement ready to put to sea on and at the appointed day and hour or if at any time such a mail-ship shall not actually put to sea and proceed on her voyage at the

appointed time then and so often as any such default shall happen there shall be deducted from the subsidy which would in the absence of any such default be payable to the Company for the current year the sum of 500*l.* and also the further sum of 100*l.* for every successive 24 hours which shall elapse until such mail-ship actually proceeds to sea on her voyage in the performance of this Agreement.

(2.) Where a mail-ship of the character stipulated has been lost or seriously damaged the Company shall be at liberty to substitute any suitable vessel.

(3.) The aggregate amount of the sums deducted under this clause in respect of any one voyage shall never exceed a rateable proportion of the said yearly subsidy or sum of 80,000*l.* such rateable proportion being estimated according to the mileage of the voyage in respect of which such default shall have been made compared with the total mileage of all the voyages contracted to be performed during the current year.

Deductions from subsidy for delay.

27. If at any time the Mails shall not be conveyed between the several ports or places of departure and destination herein-before mentioned within the periods of transit respectively prescribed by this Agreement then and so often as the same shall happen there shall be deducted from the subsidy which in the absence of such default would be payable to the Company for the current year a sum of 25*l.* for every complete period of 24 hours by which the time actually occupied in the conveyance of the Mails shall have exceeded the period of transit respectively prescribed as aforesaid in that behalf. Provided always that no such sum as in this clause mentioned shall be deducted if the Company shall prove to the satisfaction of the Postmaster General that such failure arose from a cause or causes altogether beyond their control.

Deductions to be considered as stipulated damages.

28. Each and all of the said several sums of money herein-before agreed to be deducted or paid in the event of failure or default of the Company as aforesaid shall be due and payable as stipulated ascertained or liquidated damages and not by way of penalty and although no damage or loss shall have been sustained by reason or in consequence of such failure or default and such sum or sums shall at the option and discretion of the Postmaster General be either deducted from any moneys then payable or which may thereafter become payable to the Company on account of the said subsidy as herein provided or the payment thereof may be enforced as a debt to Her Majesty with full costs of suit and the making of any such deduction or the payment by or the recovery from the Company of any such sum shall in no case prejudice or affect the right of the Postmaster-General to treat such failure or default of the Company in respect whereof such sum is deducted paid or recovered as a breach of this Agreement.

29. All accounts in relation to the said yearly subsidy and the deductions therefrom shall be made out and settled quarterly up to and as soon as conveniently may be after the 31st day of March the 30th day of June the 30th day of September and the 31st day of December in each year and the amount or residue which shall be justly due to the Company on each such quarterly account shall be paid by the Postmaster-General at the General Post Office London out of such aids or supplies as aforesaid upon the settlement of such accounts and for the purposes of such accounts the said yearly subsidy shall be deemed to accrue from day to day subject to the liability of the same to the several deductions aforesaid and all such payments respectively shall be received by the Company in full satisfaction and discharge of all claims and demands by them for or on account of the services hereby contracted to be performed and for and on account of all and every other the covenants and agreements herein contained and on the part of the Company to be kept observed and performed or any damage losses or expenses which may be sustained by the Company in respect thereof.

Subsidy payable quarterly.

Term of Agreement and Incidental Provisions.

30. This Agreement shall come into operation on the 1st day of July 1895 and shall continue in force until the 30th day of June 1900 inclusive and shall then determine if notice in writing to that effect shall have been given 24 calendar months previously to the said last-mentioned date either to the Company by the Postmaster General or to the Postmaster General by the Company and if not so determined this Agreement shall continue in force after such last-mentioned date until the expiration of a like notice to be given for the like period of 24 calendar months.

Commencement and duration of Agreement.

31.—(1.) If the Company shall fail to commence the performance of the services hereby agreed to be performed on the 1st day of July 1895 or on the first day thereafter which the Postmaster General shall fix as the day for the commencement of the performance of such services the Company shall pay to Her Majesty Her heirs or successors as stipulated or ascertained damages in respect of such default the sum of 100*l.* for every successive period of 24 hours which shall elapse before the Company shall commence the performance of such services.

Sums payable by Company for failure to commence services.

(2.) The total amount which shall become payable by the Company in respect of such default as aforesaid shall not in the aggregate exceed the sum of 20,000*l.*

(3.) The payment by the Company of the aforesaid sums by way of stipulated or ascertained damages in respect of

any default in the commencement of the performance of the said services shall not prejudice the right of the Postmaster General to insist on any deduction from the said subsidy of 80,000*l.* to which he may be entitled in respect of the same default under the provisions herein-before contained.

Voyages commenced at expiration of Agreement to be completed.

32.—(1.) If on the determination of this Agreement any mail-ship shall or ought to have started on any voyage in conformity with this Agreement such voyage shall be continued and performed and the Mails be delivered and embarked during and at the termination of the same and all the provisions of this Agreement shall be observed as if this Agreement had remained in force with regard to any such mail-ship and services and with respect to such mail-ship and services this Agreement shall be considered as having terminated when such mail-ship shall have reached her port or place of destination and such services shall have been performed.

(2.) In respect of any such voyage as in this clause mentioned the Company shall not be entitled to receive any payment or compensation over and above the subsidy payable in accordance with the provisions of this Agreement on the day when this Agreement (otherwise than as to any such voyage) determines.

Supplemental Provisions.

Delegation of powers.

33. The Postmaster General may from time to time delegate any of the powers vested in him by virtue of these presents to such person or persons as he shall think fit.

Notices.

34.—(1.) Any notice to determine this Agreement shall if given by the Postmaster General be served on or sent by post to the Company at their principal office or last known office in London and any such notice if given by the Company shall be under the common seal of the Company and shall be sent by post to the Secretary of the Post Office at the General Post Office London.

(2.) All notices or directions (other than any notice to determine this Agreement) which the Postmaster General his officers agents or others are hereby authorised to give to the Company their officers servants or agents may at the option of the Postmaster General his officers agents or others be delivered or sent by post to the master of any mail-ship or any other officer or agent of the Company in charge or management of such mail-ship or be left at or forwarded by post to any office of the Company in London or any other place.

Agreement not to be assigned.

35. The Company shall not assign underlet or dispose of this Agreement or any part thereof without the consent of the Postmaster General signified by an instrument in writing.

36. In case of any breach of this Agreement or any covenant or thing therein contained on the part of the Company their officers agents or servants it shall be lawful for the Postmaster General if he should think fit and notwithstanding there may or may not be any former breach of this Agreement by an instrument in writing to determine this Agreement without any previous notice to the Company or their agents and the Company shall not be entitled to any compensation in respect of any such determination and such determination shall not deprive the Postmaster-General of any right or remedy which he would otherwise be entitled to by reason of such breach or any prior breach of this Agreement. Determination of Agreement on breach.

37. All matters which in pursuance of the provisions herein contained are to be determined by arbitration shall be referred to two arbitrators (one to be appointed by the Postmaster-General and one to be appointed by the Company) or their umpire and every or any such reference shall with regard to the mode and consequences thereof and in all other respects be made in conformity with and pursuant to the provisions in that behalf contained in the Arbitration Act 1889 or any then subsisting statutory re-enactment or modification thereof. Arbitration.

38. In pursuance of the provisions contained in an Act of Parliament passed in the 22nd year of the reign of King George the Third intituled "An Act for restraining any "person concerned in any contract commission or Agree-"ment made for the Public Service from being elected or "sitting and voting as a member of the House of Commons" no member of the House of Commons shall be admitted to any share or part of this Agreement or to any benefit to arise therefrom contrary to the true intent and meaning of the said Act. No Member of Parliament to benefit by Agreement.

39. The Schedules to this Agreement shall be deemed to be part of this Agreement in all respects as if the same had been incorporated therein. Schedules to be part of Agreement.

40. This Agreement shall not be binding until it has been approved by a resolution of the House of Commons. Agreement subject to approval of House of Commons.

BOND.

41. And lastly for the due and faithful performance of all and singular the covenants stipulations conditions provisoes clauses articles and agreements herein and in the Schedules hereto contained which on the part and behalf of the Company are or ought to be observed performed fulfilled and kept the Company and the said Spencer Henry Curtis and Company and sureties bind themselves in 20,000*l.* for due performance of Agreement.

Sir Joseph Savory do hereby bind themselves jointly and severally and each and any two of them and their respective successors heirs executors and administrators jointly and severally unto our Sovereign Lady the Queen in the sum of 20,000*l.* of lawful money of the United Kingdom to be paid to our said Lady the Queen Her heirs and successors by way of stipulated or ascertained damages hereby agreed upon between the Postmaster-General and the Company in case of the failure on the part of the Company in the due execution of this Agreement or any part thereof.

In witness whereof the said Postmaster-General and the said Spencer Henry Curtis and Sir Joseph Savory have hereunto set their hands and seals and the Company have caused their Common Seal to be hereunto affixed the day and year first above written.

Signed sealed and delivered by the said Right Honourable Arnold Morley M.P. Her Majesty's Postmaster General in the presence of
ANDREW M. OGILVIE,
Private Secretary to the Postmaster-General.

ARNOLD MORLEY.

Seal of the Postmaster General.

The Common Seal of the Royal Mail Steam Packet Company was hereunto affixed in the presence of
J. M. LLOYD,
Secretary.

By order of the Court of Directors.

Common Seal of the Royal Mail Steam Packet Company.

Signed sealed and delivered by the said SPENCER HENRY CURTIS in the presence of
JOHN OKELL,
Solicitor's Office,
General Post Office,
London,
Solicitor.

SPENCER H. CURTIS.

L.S.

Signed sealed and delivered by the said SIR JOSEPH SAVORY Baronet M.P. in the presence of
JOHN OKELL,
Solicitor's Office,
General Post Office,
London,
Solicitor.

JOSEPH SAVORY.

L.S.

The SCHEDULES herein-before referred to.

THE FIRST SCHEDULE.

ROUTES OF MAIL-SHIPS.

Route No. 1.

Once in every fortnight from Southampton to Colon calling at Barbados Jacmel and Jamaica and back (on the return voyage) from Colon to Plymouth calling at Jamaica Jacmel and Barbados.

Route No. 2.

Once in every fortnight from Barbados to Demerara direct and back (on the return voyage) from Demerara to Barbados direct.

Route No. 3.

Once in every fortnight from Barbados to Tobago calling at St. Vincent Grenada and Trinidad and back (on the return voyage) from Tobago to Barbados calling at Trinidad Grenada and St. Vincent.

Route No. 4.

Once in every fortnight from Barbados to St. Thomas calling at St. Lucia Martinique Dominica Guadaloupe Montserrat Antigua Nevis and St. Kitts and back (on the return voyage) from St. Thomas to Barbados calling at St. Kitts Nevis Antigua Montserrat Guadaloupe Dominica Martinique and St. Lucia.

THE SECOND SCHEDULE.

Table No. 1.—Applicable to Route No. 1.

Once every Fortnight.

Places.	Arrive.	Depart.	Distance in Miles.	Steaming.		Stops.		Time from Southampton.	
				Days.	Hours.	Days.	Hours.	Days.	Hours.
Southampton -	- - -	Wednesday 6 p.m	—	—	—	—	—	—	—
Barbados - -	Monday 8 a.m.	Monday 5 p.m.	3,635	11	14	—	9	11	14
Jacmel -	Thursday 9 a.m.	Thursday 11 a.m.	812	2	16	—	2	14	15
Jamaica - -	Friday 7 a.m.	Saturday 5 p.m.	255	—	20	1	10	15	13
Colon - -	Monday 11 a.m.	- - -	550	1	18	11	23	18	17
		Return Voyage.							
Colon - -	- - -	Saturday 10 a.m.	—	—	—	—	—	30	16
Jamaica - -	Monday 6 a.m.	Tuesday 2 p.m.	550	1	20	1	8	32	12
Jacmel - -	Wednesday 10 a.m.	Wednesday 2 p.m.	255	—	20	—	4	34	16
Barbados -	Saturday 4 a.m.	Saturday 5 p.m.	812	2	14	—	13	37	10
Plymouth -	Wednesday 9 p.m.	- - -	3,513	11	4	—	—	49	3

Table No. 2.—Applicable to Route No. 2.

Once every Fortnight.

Places.	Arrive.	Depart.	Distance in Miles.	Steaming.		Stops.		Time from Southampton.	
				Days.	Hours.	Days.	Hours.	Days.	Hours.
Barbados - -	- - -	Monday 3 p.m.	—	—	—	—	—	11	21
Demerara - -	Wednesday 6 a.m.	- - -	390	1	15	8	4	13	12
		Return Voyage.							
Demerara - -	- - -	Thursday 10 am.	—	—	—	—	—	21	16
Barbados - -	Saturday 1 a.m.	- - -	390	1	15	—	—	23	7

Table No. 3.—Applicable to Route No. 3.

Once every Fortnight.

Places.	Arrive.	Depart.	Distance in Miles.	Steaming.		Stops.		Time from Southampton.	
				Days.	Hours.	Days.	Hours.	Days.	Hours.
Barbados -	- - -	Monday 8 p.m.	—	—	—	—	—	12	2
St. Vincent -	Tuesday 6 a.m.	Tuesday 8 a.m.	105	—	10	—	2	12	12
Grenada - -	„ 6 p.m.	„ 8 p.m.	84	—	10	—	2	13	—
Trinidad -	Wednesday 7 a.m.	Wednesday 5 p.m.	94	—	11	—	10	13	13
Tobago - -	Thursday 3 a.m.	- - -	82	—	10	6	15	14	9
		Return Voyage.							
Tobago - -	- - -	Wednesday 6 p.m.	—	—	—	—	—	21	0
Trinidad -	Thursday 4 a.m.	Thursday 5 p.m.	82	—	10	—	13	21	10
Grenada - -	Friday 7 a.m.	Friday 10 a.m.	94	—	14	—	3	22	13
St. Vincent -	„ 7 p.m.	„ 10 p.m.	84	—	9	—	3	23	1
Barbados -	Saturday 7 a.m.	- - -	105	—	9	—	—	23	13

Table No. 4.—Applicable to Route No. 4.

Once every Fortnight.

Places.	Arrive.	Depart.	Distance in Miles.	Steaming.		Stops.		Time from Southampton.	
				Days.	Hours.	Days.	Hours.	Days.	Hours.
Barbados -	- - -	Monday 5 p.m.	—	—	—	—	—	11	23
St. Lucia -	Tuesday 7 a.m.	Tuesday 2 p.m.	108	—	14	—	7	12	13
Martinique -	„ 7 p.m.	„ 9 p.m.	45	—	5	—	2	13	1
Dominica -	Wednesday 2 a.m.	Wednesday 4 a.m.	49	—	5	—	2	13	8
Guadaloupe -	„ 9 a.m.	„ 11 a.m.	53	—	5	—	2	13	15
Montserrat -	„ 5 p.m.	„ 7 p.m.	53	—	6	—	2	13	23
Antigua - -	Thursday 2 a.m.	Thursday 11 a.m.	40	—	7	—	9	14	8
Nevis - -	„ 5 p.m.	„ 6 p.m.	49	—	6	—	1	14	23
St. Kitts - -	„ 8 p.m.	„ 10 p.m.	11	—	2	—	2	15	2
St. Thomas -	Friday 1 p.m.	- - -	150	—	15	4	7	15	19
		Return Voyage.							
St. Thomas -	- - -	Tuesday 8 p.m.	—	—	—	—	—	20	2
St. Kitts - -	Wednesday 2 p.m.	Wednesday 4 p.m.	150	—	18	—	2	20	20
Nevis - -	„ 6 p.m.	„ 7 p.m.	11	—	2	—	1	21	0
Antigua - -	Thursday 1 a.m.	Thursday 10 a.m.	49	—	6	—	9	21	7
Montserrat -	„ 3 p.m.	„ 4 p.m.	40	—	5	—	1	21	21
Guadaloupe -	„ 9 p.m.	„ 10 p.m.	53	—	5	—	1	22	3
Dominica -	Friday 3 a.m.	Friday 4 a.m.	53	—	5	—	1	22	9
Martinique -	„ 9 a.m.	„ 10 a.m.	49	—	5	—	1	22	15
St. Lucia -	„ 3 p.m.	„ 5 p.m.	45	—	5	—	2	22	21
Barbados -	Saturday 7 a.m.	- - -	108	—	14	—	—	23	13

THE THIRD SCHEDULE.

1. In this Schedule the expression "The Admiralty" means the Commissioners for executing the Office of Lord High Admiral of the United Kingdom of Great Britain and Ireland. Definition of the term "The Admiralty."

2.—(1) The Company shall when and so often as they or the masters or commanders of the mail-ships shall be required in writing so to do by the Admiralty or by the Secretary of State for the Colonies or by any officers or agents acting under their authority (such writing to specify the rank or description of the person or persons to be conveyed and the accommodation to be provided for him or them) receive provide for victual and convey between any of the ports or places between which any of the mail-ships are to proceed in the performance of this Agreement Government passengers.

(*a*) Any number of naval military or civil officers in the service of Her Majesty (including officers in the service of the Government of the Windward or Leeward Islands) not exceeding eight in any one ship with or without their wives and children as first-class cabin or chief cabin passengers (together with their servants male and female who are to have the same accommodation as that provided for the servants of other passengers or of officers of the Company) and

(*b*) Any number of non-commissioned and warrant officers not exceeding four in any one ship with or without their wives and children as second-class or fore-cabin passengers and also

(*c*) Any number of seamen marines soldiers or artificers in Her Majesty's Service not exceeding ten in any one ship with or without their wives and children as third-class passengers to be always provided with proper accommodation below deck.

(2.) The Company shall not under this stipulation be required to convey any passenger suffering from any infectious disease nor an insane person unless under the charge of suitable persons to look after his safety nor any person from a place carriage of such person from which will put the mail-ship or any other vessel of the Company with which she may connect in any quarantine difficulty at ports of call or destination.

3.—(1.) The passengers who shall be conveyed in pursuance of the last preceding clause (who are herein-after designated "Government passengers") with their families shall be treated in no respect whether as regards food cabin Their accommodation.

or other accommodation or aught else in a way inferior to that in which ordinary passengers of the same class are treated or to that required by the regulations of Her Majesty's Transport Service. The messing of the second class and victualling of the third-class naval adult passengers shall include in each day one half gill of spirits.

(2.) The several classes of passengers conveyed as aforesaid shall mess in separate places and medical attendance medicine and medical comforts mess utensils and fittings cooking utensils articles for table use and mess places fuel lights requisite articles of bedding and all other necessaries shall be provided for them in like manner as for ordinary passengers of the like classes respectively.

Passage money.

4. The passage money for Government passengers and their families and servants respectively shall unless otherwise agreed between the Admiralty and the Company be the same as that charged by the Company for ordinary passengers of the same class (except that inter-colonially third-class passengers shall be paid for at two-fifths of the first-class rate for ordinary passengers) and shall include all the particulars mentioned in the last preceding clause and if and whenever any alteration of rates for ordinary passengers shall be made by the Company the Admiralty shall be immediately apprised of such alteration.

Provided nevertheless as follows :—

Extras for sick, &c.

(*a.*) Payment shall be made to the Company in case of sickness of second and third-class passengers at 2*s.* 6*d.* per day for saloon diet and at ordinary passenger rates for wine brandy and other medical comforts or superior accommodation when required and duly certified on Form No. 111.

Victualling when detained on board by quarantine.

(*b.*) When any Government passengers who are conveyed at the public expense are obliged to remain on board the Company's mail-ships on account of any quarantine regulations the Company shall be entitled to charge and be paid at the rate of 10*s.* per diem for victualling all first-class passengers and 5*s.* per diem for all second-class passengers and 2*s.* per diem for all third-class passengers.

Returns to be furnished.

5. Returns of the embarkation and disembarkation of all Government passengers shall be furnished to the Director of Transports or to the Governor of the Windward or Leeward Islands (as the case may be) immediately after the departure and arrival of each mail-ship.

Payments how made.

6. Payments for passage money for Government passengers shall be applied for by invoices according to a form to be obtained from the office of the Director of Transports or from the Governor of the Windward or

Leeward Islands (as the case may be) and shall be made by the Admiralty or by the Governor of the Windward or Leeward Islands (as the case may be) only upon such applications and upon the production of the orders for the passage together with a certificate under the hand of the commanding officer specifying the number of the third-class passengers (men women and children) conveyed with the ages and sexes of the latter and stating the periods during which they have been respectively regularly supplied while on board with provisions and also of a certificate under the hand of each first and second-class passenger of his or her having been landed at the place of destination and of his or her having been properly accommodated and messed during the voyage and specifying the dates from and to which they were so messed computed from the first to the last dinner meal.

Baggage.

7.—(1.) The Company shall convey for every Government passenger free of charge the quantity of baggage (whether such quantity shall be estimated or ascertained by bulk or weight) to which he is entitled under the regulations of Her Majesty's Transport Service for the time being in force and freight shall be payable for any extra baggage of a Government passenger beyond this quantity after the same rate as the freight payable according to the Regulations of the Company for the time being for extra baggage of an ordinary passenger of the same class.

(2.) A baggage certificate in the form hitherto used shall be obtained from each Government passenger and shall accompany any claim for freight of extra baggage and separate claims for such freights shall be forwarded with the claims for passage money but in no case shall any claim be made on Her Majesty's Government (including in that expression the Government of the Windward or Leeward Islands) for conveyance of baggage in excess of the aforesaid Government Regulations but the same must be paid by the passengers themselves.

Wives and families.

8. The passage money for the wives families and servants of commissioned and civil officers when not ordered to be conveyed at the public expense shall be paid to the Company by the officers themselves.

Officers in Her Majesty's Service to have preference to other passengers.

9. In all cases where an officer in the naval military or civil service of Her Majesty or in the service of the Government of the Windward or Leeward Islands who may not be entitled to a passage at the public expense shall require a passage on board any mail-ship the Company shall be bound when they have room in such mail-ship to provide a passage for such officer in preference to any non-official passenger not already booked and shall charge no higher rate for such passage than is chargeable for an ordinary passenger.

10.—(1.) The Company shall receive on board each of the mail-ships and shall convey on behalf of the Admiralty— Admiralty packages to be conveyed.

(*a.*) any small packages which may be ordered for conveyance and also

(*b.*) (on receiving from the British naval officer in command of any naval station two days' previous notice) any naval or other stores not exceeding at any one time in any one mail-ship 10 tons weight or 15 tons of 40 cubic feet each in measurement and

(2.) shall convey and deliver such small packages and stores at the lowest rates of freight charged by the Company for private goods of a similar character or description and the Company shall give immediate notice to the Admiralty of any alteration in such rates of freight and shall in all cases be responsible for the custody and safe and speedy delivery of such packages and stores.

(3.) The Company shall nevertheless be exempt from the provisions of this clause when any quarantine difficulty is likely to arise in consequence of such circumstances as are mentioned in clause 2 of this Schedule.

11. The Admiralty may at any time during the continuance of this Agreement if they shall consider it necessary for the public interest purchase all or any of the mail-ships at a valuation or may charter the same exclusively for Her Majesty's Service at a rate of hire to be mutually fixed and agreed on by them and the Company or in case of difference to be determined by arbitration and every or any difference as to the amount of valuation or hire or rate of hire so to be paid shall be determined by arbitration in manner herein-before provided and the Admiralty in the case of hiring any such mail-ship shall return the same to the Company in the same state and condition as the same was in at the time of any such hiring reasonable wear and tear excepted and if any difference shall arise upon that point the same shall be determined by arbitration in manner herein-before provided. Power to Admiralty to purchase or charter mail-ships.

Treasury Minute dated the 29th June 1895.

My Lords have before them the contract dated the 24th May 1895, with the Royal Mail Steam Packet Company for the conveyance of the West India Mails for the period from the 1st July 1895 to the 30th June 1900.

Notice having been given to terminate the existing contract with the Company on the 30th June 1895, tenders were invited for the service. The only tenders received in reply to the advertisements were from the Royal Mail Company, and were to the following effect:—

1. A service practically identical with the present (13 knots on the main line), for 80,000*l.* a year instead of the actual subsidy of 85,000*l.*
2. A similar service with a rearrangement of some of the branch lines in the Colonies (including a call at Tortola) and a certain improvement in speed on those lines, for 85,000*l.*
3. The same, without the call at Tortola, for 82,000*l.*
4. A similar service to the present, but with an extra speed of $1\frac{1}{4}$ knots on the main line, for 110,000*l.*
5. The same, with the above-named rearrangement of the branch lines in the Colonies, for 115,000*l.*
6. The same, without the call at Tortola, 112,000*l.*
7. A similar service to the present, with an extra knot in speed, but leaving and returning to Plymouth, 100,000*l.*
8. The same, with the rearrangement of branch lines in the Colonies, 105,000*l.*
9. The same, without the call at Tortola, 102,000*l.*
10. A service like the present, but with a speed of $13\frac{3}{4}$ knots on the main line as far as Barbados, leaving and returning to Plymouth, 85,000*l.*
11. The same, with the rearrangement of the branch services, 90,000*l.*
12. The same, without the call at Tortola, 87,000*l.*

My Lords, after learning the views of the Postmaster General upon the various tenders and having received the concurrence of the Secretary of State for the Colonies, came to the conclusion that the interests of this country, as well as of the Colonies as a whole, would be best served by the acceptance of tender No. 1 in the foregoing list, providing, as it does, for the continuance of the present service at a saving of 5,000*l.* a year, and they accordingly authorised the Postmaster General to accept the tender in question.

Among various suggestions affecting the new contract brought to the notice of this Board was one from the Leeward Islands Government, expressive of a desire for the extension of the period of the existing contract of the Company with that Government for a local steam service so as to make it terminate with the new Imperial Contract. Endeavours were made to achieve this object, but the Company, in view of the very serious annual loss entailed by the local service, felt itself precluded from accepting the proposal.

Although no positive guarantee has yet been given that all the West Indian Colonies will continue to contribute to the cost of the mail service, there is good reason to expect that, subject to a readjustment of the present apportionment, they will do so.

My Lords approve.

POST OFFICE (WEST INDIA MAIL CONTRACT).

RETURN

To an Order of the Honourable The House of Commons, dated 1st July 1895;—

for,

Copy of Contract dated the 24th day of May 1895, entered into with the Royal Mail Steam Packet Company for the performance of the West India Mail Service; and of Treasury Minute thereon.

Treasury Chambers, 1 July 1895. } R. W. HANBURY.

(*Mr. Hanbury.*)

Ordered, by The House of Commons, *to be Printed,* 1 *July* 1895.

[*Price* 3*d.* *Under* 3 *ozs.*]

345.

POST OFFICE (REVENUE AND EXPENDITURE).

RETURN to an Order of the Honourable The House of Commons, dated 11 February 1895;—*for,*

RETURN "of Revenue and Expenditure of the Post Office for each Year from 1869–70 (in substitution for Parliamentary Paper, No. 378, of Session 1893), and an Estimate of the same for the Year ended the 31st day of March 1895, in the following form:—

Year.	REVENUE.				EXPENDITURE.													
					Sites and Buildings.							Other Expenditure.						
	Postal Receipts.	Extra Receipts.	Estimated Value of Services to other Departments.	Total.	Purchase.	Erection.	Superannuation.	Salaries, Wages, &c.	Per-centage of Salaries, &c., to Total Revenue.	Conveyance of Mails.	Per-centage of Conveyance of Mails to Total Revenue.	Packet Service.	Under Post Office Votes.	Under other Votes.	Total Expenditure.	Per-centage of Total Expenditure to Total Revenue.	Net Revenue.	Net Revenue, after deducting Columns 5 and 6.
	1.	2.	3.	4.	5.	6.	7.	8.		9.		10.	11.	12.	13.		14.	15

General Post Office,
February 1895.

ARNOLD MORLEY.

(*Mr. Arnold Morley.*)

Ordered, by The House of Commons, *to be Printed,*
11 *February* 1895.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

And to be purchased, either directly or through any Bookseller, from
EYRE AND SPOTTISWOODE, East Harding Street, Fleet Street, E.C.,
and 32, Abingdon Street, Westminster, S.W.; or
JOHN MENZIES & Co., 12, Hanover Street, Edinburgh, and
90, West Nile Street, Glasgow; or
HODGES, FIGGIS, & Co., Limited, 104, Grafton Street, Dublin.

RETURN showing, for each Year since 1869–70, inclusively, the Revenue,

YEAR.	REVENUE.				EXPENDITURE.				
					Sites and Buildings.				
	Postal Receipts.	Extra Receipts.	Estimated Value of Services to other Departments.	TOTAL.	Purchase.	Erection.	Superannuation.	Salaries, Wages, &c.	Percentage of Salaries, &c., to Total Revenue.
	1.	2.	3.	4.	5.	6.	7.	8.	
	£.	£.	£.	£.	£.	£.	£.	£.	*Per Cent.*
1869-70 - - -	4,671,230	230,158	172,948	5,074,336	10,188	35,960	81,401	1,291,243	25·44
1870-71 - - -	4,917,098	354,643	158,444	5,430,185	13,776	59,575	82,710	1,347,630	24 81
1871-72 - - -	4,941,510	240,340	140,506	5,322,356	29,969	83,679	87,402	1,416,888	26·62
1872 73 - - -	5,212,145	283,374	101,734	5,597,253	22,687	52,098	92,226	1,491,438	26·64
1873-74 - - -	5,481,297	315,597	101,895	5,898,789	15,147	62,690	111,442	1,574,822	26·69
1874-75 - - -	5,705,432	211,795	104,704	6,021,931	32,463	42,505	113,387	1,673,977	27·79
1875-76 - - -	5,717,025	195,145	105,747	6,017,917	10,656	57,018	117,361	1,750,869	29·09
1876-77 - - -	6,007,939	264,863	110,054	6,382,856	72,047	44,395	121,961	1,818,416	28·48
1877-78 - - -	6,038,273	257,744	110,035	6,406,052	59,117	24,720	127,115	1,863,225	29 08
1878-79 - - -	6,265,353	485,396	117,192	6,867,941	31,658	33,727	135,746	1,925,833	28·04
1879-80 - - -	6,548,778	315,558	118,201	6,982,537	321	27,690	143,228	1,967,393	28·17
1880-81 - - -	6,709,110	289,016	132,693	7,130,819	18,828	29,814	152,577	2,024,534	28·39
1881-82 - - -	7,019,069	283,132	149,494	7,451,695	10,559	35,402	156,060	2,167,727	29·09
1882-83 - - -	7,293,336	316,734	163,712	7,773,782	32,704	50,836	156,827	2,345,672	30·17
1883-84 - - -	7,756,688	344,132	184,940	8,285,760	54,905	123,908	152,414	2,670,804	32·23
1884-85 - - -	7,898,911	382,092	198,336	8,479,249	72,464	80,234	150,742	2,829,210	33·36
1885-86 - - -	8,162,651	351,154	225,671	8,739,476	11,202	103,536	151,842	2,952,620	33·78
1886-87 - - -	8,462,567	435,285	226,354	9,124,206	253,898	75,369	149,960	3,125,032	34·24
1887-88 - - -	8,697,085	395,521	220,462	9,313,068	56,676	47,479	148,750	3,307.182	35·51
1888-89 - - -	9,096,462	390,024	229,073	9,715,559	76,744	68,291	150,923	3,424,157	35·24
1889-90 - - -	9,467,165	86,279	218.037	9,721,481	70,900	79,840	153,921	3,359,563	34·55
1890-91 - - -	9,843,268	16,297	229,112	10,088,677	23,255	141,522	151,046	3,600,306	35·78
1891-92 - - -	10,183,290	15,682	257,026	10,451,998	168,197	160,729	158,329	3,897,052	37·29
1892-93 - - -	10,344,353	—	255,796	10,600,149	75,975	150,569	176,533	4,190,823	39·53
1893-94 - - -	10,472,876	—	262,009	10,734,885	46,934	171,823	183,412	4,446,361	41·41
1894-95 (Estimated) -	10,570,000	—	263,000	10,833,000	13,000	181,487	190,460	4,698,001	43·36

General Post Office,
February 1895.

Expenditure, and Net Revenue of the Post Office.

EXPENDITURE.						Percentage of Total Expenditure to Total Revenue.	Net Revenue.	Net Revenue after deducting Columns 5 and 6.	YEAR.
Conveyance of Mails.	Percentage of Conveyance of Mails to Total Revenue.	Packet Service.	Other Expenditure.		Total Expenditure.				
			Under Post Office Vote.	Under other Votes.					
9.		10.	11.	12.	13.		14.	15.	
£.	*Per Cent.*	£.	£.	£.	£.	*Per Cent.*	£.	£.	
768,108	15·13	1,208,725	167,966	105,859	3,669,450	72·31	1,404,886	1,451,034	1869–70.
775,020	14·27	1,218,269	167,793	137,175	3,801,948	70·01	1,628,237	1,791,588	1870–71.
791,719	14·87	1,144,274	182,152	136,958	3,873,041	72·76	1,449,315	1,562,963	1871–72.
816,403	14·58	1,139,102	223,587	152,661	3,994,202	71·36	1,603,051	1,677,836	1872–73.
848,542	14·38	1,119,212	231,964	158,413	4,122,232	69·88	1,776,557	1,854,394	1873–74.
858,799	14·26	984,154	238,332	176,251	4,119,918	68·41	1,902,013	1,976,981	1874–75.
884,882	14·70	886,647	254,443	209,830	4,171,706	69·32	1,846,211	1,913,885	1875–76.
809,690	14·09	851,026	255,232	230,409	4,293,176	67·26	2,089,680	2,206,122	1876–77.
911,917	14·23	762,760	269,604	232,854	4,251,312	66·36	2,154,740	2,238,577	1877–78.
923,600	13·44	778,241	277,028	235,478	4,341,311	63·21	2,526,630	2,592,015	1878–79.
929,830	13·31	773·052	301,777	237,866	4,381,157	62·74	2,601,380	2,629,391	1879–80.
943,900	13·23	718,446	288,136	233,800	4,410,035	61·84	2,720,784	2,769,426	1880–81.
953,837	12·80	704,865	312,326	251,484	4,592,260	61·62	2,859,435	2,905,396	1881–82.
977,116	12·56	720,160	340,523	251,955	4,875,793	62·72	2,897,989	2,981,529	1882–83.
1,093,285	13·19	721,671	533,100	155,121	5,505,208	66·44	2,780,552	2,959,365	1883–84.
1,154,211	13·61	728,413	515,892	136,999	5,668,165	66·84	2,811,084	2,963,782	1884–85.
1,203,724	13·77	732,501	547,504	132,996	5,835,925	66·77	2,903,551	3,018,289	1885–86.
1,263,635	13·84	725,183	627,035	147,207	6,367,319	69·78	2,756,887	3,086,154	1886–87.
1,240,566	13·32	698,172	639,887	142,519	6,281,231	67·44	3,031,837	3,135,992	1887–88.
1,247,442	12·83	636,887	721,051	140,632	6,466,127	66·55	3,249,432	3,394,467	1888–89.
1,249,821	12·85	664,342	553,910	142,788	6,275,085	64·54	3,446,396	3,597,136	1889–90.
1,273,894	12·62	706,136	590,979	150,366	6,637,504	65·79	3,451,173	3,615,950	1890–91.
1,308,260	12·51	701,081	625,715	172,224	7,192,487	68·77	3,259,511	3,588,437	1891–92.
1,360,297	12·83	719,615	654,937	173,896	7,507,645	70·82	3,092,504	3,319,048	1892–93.
1,395,947	13·00	720,350	624,574	170,311	7,759,712	72·28	2,975,173	3,193,930	1893–94.
1,426,430	13·16	748,624	709,894	178,318	8,146,214	75·19	2,686,786	2,881,273	1894–95.

James J. Cardin,
Receiver and Accountant General.

POST OFFICE (REVENUE AND EXPENDITURE).

RETURN of Revenue and Expenditure of the Post Office for each Year since 1869–70, in substitution for Parliamentary Paper, No. 378, of Session 1893, and an Estimate of the same for the Year ending 31 March 1895.

(*Mr. Arnold Morley.*)

Ordered, by The House of Commons, *to be Printed,*
11. *February* 1895.

[*Price* ½ *d.*]

POST OFFICE TELEGRAPHS (REVENUE AND EXPENDITURE).

RETURN to an Order of the Honourable The House of Commons, dated 11 February 1895;—*for*,

RETURN "of Revenue and Expenditure of the POST OFFICE for each Year from 1869–70, in substitution for Parliamentary Paper, No. 379, of Session 1893, and an Estimate of the same for the Year ended the 31st day of March 1895, in the following form:—

YEAR.	REVENUE.				EXPENDITURE.														
					Sites and Buildings.							Other Expenditure.							
	Telegraph Receipts.	Extra Receipts.	Estimated Value of services to other Departments.	Total.	Purchase.	Erection.	Telegraph Extension.	Superannuations.	Salaries, Wages, &c.	Percentage of Salaries, Wages, &c., to Total Revenue.	Maintenance of Telegraph System.	Percentage of Maintenance of Telegraph System to Total Revenue.	Under Telegraph Vote.	Under other Votes.	Total Expenditure.	Percentage of Total Expenditure to Total Revenue.	Net Revenue.	Net Revenue after deducting Columns 5, 6, and 7.	Interest on Stock created for Purchase of Telegraphs.
	1.	2.	3.	4.	5.	6.	7.	8.	9.		10.		11.	12.	13.		14.	15.	16.

Post Office,
February 1895.

ARNOLD MORLEY.

(*Mr. Arnold Morley.*)

Ordered, by The House of Commons, *to be Printed,*
11 *February* 1895.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

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90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

RETURN showing, for each Year since the Purchase of the Telegraphs,

YEAR.	REVENUE.				EXPENDITURE.				
	Telegraph Receipts.	Extra Receipts.	Estimated Value of Services to other Departments.	TOTAL.	Sites and Buildings.		Telegraph Extension.	Superannuations	Salaries, Wages, &c.
					Purchase.	Erection.			
	1.	2.	3.	4.	5.	6.	7.	8.	9.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
1870-71 - - -	798,695	1,100	1,467	801,262	2,693	1,425	—	—	313,591
1871-72 - - -	751,610	1,250	1,774	754,634	—	5,206	—	—	398,350
1872-73 - - -	978,066	13,264	1,840	993,170	—	4,203	—	—	570,983
1873-74 - - -	1,057,824	26,910	2,350	1,087,084	18,097	1,409	30,662	531	559,738
1874-75 - - -	1,123,794	14,972	9,374	1,148,140	15,096	9,902	33,932	62,103	597,739
1875-76 - - -	1,250,246	27,683	9,694	1,287,623	5,328	7,843	18,000	13,779	625,626
1876-77 - - -	1,298,558	15,911	13,846	1,328,315	35,700	25,976	20,842	12,883	647,165
1877-78 - - -	1,317,468	17,784	17,417	1,352,669	29,708	13,216	28,040	12,483	656,543
1878-79 - - -	1,333,726	15,139	20,603	1,369,468	15,797	19,016	24,992	19,572	673,599
1879-80 - - -	1,438,014	16,299	15,382	1,469,795	1,785	15,512	19,699	18,992	689,365
1880-81 - - -	1,592,948	21,460	19,479	1,633,887	4,104	18,440	103,488	19,055	719,289
1881-82 - - -	1,616,799	15,671	21,920	1,654,390	10,834	25,473	107,660	19,244	779,372
1882-83 - - -	1,724,548	17,435	26,088	1,768,071	46,710	29,138	102,986	18,929	842,239
1883-84 - - -	1,747,929	15,519	25,775	1,789,223	23,437	48,066	279,029	20,133	895,590
1884-85 - - -	1,739,586	17,731	27,097	1,784,414	10,150	40,450	260,021	21,666	939,354
1885-86 - - -	1,745,056	15,211	26,997	1,787,264	16,724	42,307	154,021	23,064	1,035,239
1886-87 - - -	1,841,161	16,792	29,206	1,887,159	126,204	32,818	74,935	24,377	1,153,868
1887-88 - - -	1,944,528	17,837	30,584	1,992,949	27,802	11,062	90,062	25,007	1,227,255
1888-89 - - -	2,079,107	17,443	33,415	2,129,965	21,061	16,521	86,077	27,180	1,275,940
1889-90 - - -	2,307,444	20,326	36,329	2,364,099	13,908	42,112	149,131	26,776	1,382,414
1890-91 - - -	2,394,579	25,804	36,381	2,456,764	4,548	69,340	109,735	26,607	1,506,219
1891-92 - - -	2,484,098	25,925	35,589	2,545,612	50,171	68,205	156,383	28,689	1,635,093
1892-93 - - -	2,486,791	—	39,521	2,526,312	24,595	63,274	97,740	33,574	1,717,123
1893-94 - - -	2,534,264	—	44,942	2,579,206	18,390	48,135	84,144	36,673	1,804,603
1894-95 (estimated) -	2,620,000	—	45,000	2,665,000	3,250	56,633	91,038	39,144	1,923,665

General Post Office,
February 1895.

the Revenue, Expenditure, and Net Revenue of the Post Office Telegraphs.

EXPENDITURE.										
Percentage of Salaries to Total Revenue.	Maintenance of the Telegraph System.	Percentage of Maintenance to Total Revenue.	Other Expenditure.		Total Expenditure.	Percentage of Total Expenditure to Total Revenue.	Net Revenue.	Net Revenue after deducting Columns 5, 6, and 7.	Interest on Stock created for Purchase of Telegraphs.	YEAR.
			Under Telegraph Vote.	Under other Votes.						
	10.		11.	12.	13.		14.	15.	16.	
Per Cent.	£.	*Per Cent.*	£.	£.	£.	*Per Cent.*	£.	£.	£.	
39·13	40,288	5·02	102,872	1,893	462,762	57·75	338,500	342,618	214,500	1870–71
52·78	67,826	8·98	125,600	3,944	600,926	79·63	153,708	158,914	233,081	1871–72
57·40	166,601	16·77	137,362	4,429	883,578	88·96	109,592	113,795	258,391	1872–73
51·48	241,527	22·21	118,485	5,174	975,623	89·74	111,461	161,629	270,981	1873–74
52·06	242,555	21·12	145,916	32,662	1,119,995	97·54	28,145	87,075	293,706	1874–75
48·58	271,907	21·11	96,886	67,543	1,106,912	85·96	180,711	211,882	294,906	1875–76
48·72	306,569	23·07	100,629	58,638	1,208,402	90·97	119,913	202,431	307,172	1876–77
48·53	320,389	23·68	116,951	50,231	1,227,561	90·75	125,108	196,072	314,175	1877–78
49·18	261,994	19·13	93,438	53,143	1,161,551	84·81	207,917	267,722	322,037	1878–79
46·90	279,093	18·98	102,549	46,292	1,173,287	79·82	296,508	333,504	326,417	1879–80
44·02	292,165	17·88	103,991	47,922	1,308,454	80·08	325,433	451,465	326,417	1880–81
47·10	334,422	20·21	114,100	49,393	1,440,498	87·07	213,892	357,859	326,417	1881–82
47·63	380,999	21·54	112,341	50,535	1,583,877	89·58	184,194	363,028	326,417	1882–83
50·05	372,350	20·81	119,105	51,210	1,808,920	101·10	*19,697* (Deficits.)	330,835	326,417	1883–84
52·64	375,661	21·05	124,188	49,274	1,820,764	102·03	*36,350* (Deficits.)	274,271	326,417	1884–85
57·92	371,842	20·80	132,214	56,990	1,832,401	102·52	*45,137* (Deficits.)	167,915	326,417	1885–86
61·14	416,229	22·05	144,156	60,050	2,032,632	107·70	*145,473* (Deficits.)	88,484	326,417	1886–87
61·57	404,797	20·31	153,422	59,626	1,999,033	100·30	*6,084* (Deficits.)	122,842	326,417	1887–88
59·90	402,569	18·90	156,496	55,517	2,041,361	95·84	88,604	212,263	353,787	1888–89
58·47	445,566	18·84	162,126	56,953	2,278,986	96·39	85,113	290,264	306,016	1889–90
61·30	440,351	17·91	177,879	53,902	2,388,581	97·22	68,183	251,806	299,215	1890–91
64·23	448,924	17·63	187,752	60,678	2,635,895	103·54	*90,283* (Deficits.)	184,476	298,883	1891–92
67·96	492,619	19·49	201,368	62,701	2,692,994	106·59	*166,682* (Deficits.)	18,927	298,888	1892–93
69·96	501,474	19·44	195,736	68,490	2,757,645	106·91	*178,439* (Deficits.)	27,770	298,888	1893–94
72·18	503,340	18·88	215,593	71,462	2,905,025	109·00	*240,025* (Deficits.)	88,204	298,888	1894–95

James J. Cardin,
Receiver and Accountant General.

POST OFFICE TELEGRAPHS (REVENUE AND EXPENDITURE).

RETURN of Revenue and Expenditure of the Post Office for each Year from 1869–70, in substitution for Parliamentary Paper, No. 379, of Session 1893, and an Estimate of the same for the Year ending 31 March 1895.

(*Mr. Arnold Morley.*)

Ordered, by The House of Commons, *to be Printed*,
11 *February* 1895.

[*Price* ½ *d.*]

POST OFFICE TELEGRAPHS.

RETURN to an Order of the Honourable The House of Commons, dated 1 March 1895;—*for*,

COPY "of ACCOUNT showing the Gross Amount Received and the Gross Amount Expended in respect of the TELEGRAPH SERVICE, from the Date of the Transfer of the Telegraphs to the State to the 31st day of March 1894 (in continuation of Parliamentary Paper, No. 10, of Session 1894)."

Treasury Chambers, 1 March 1895.

JOHN T. HIBBERT.

(*Sir John Hibbert.*)

Ordered, by The House of Commons, *to be Printed*, 1 *March* 1895.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

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92.

POST OFFICE TELEGRAPH SERVICE.

AN ACCOUNT showing the Gross Amount Received and the Gross Amount Telegraphs to the State

	AMOUNTS RECEIVED BY THE			Value of Telegraph Services performed for other Public Departments without Remuneration.	Total Receipts.	Balance of Expenditure over Receipts.	Total.	
	Post Office in respect of Telegrams, Private Wire Rentals, &c.	Office of Works, London, and Office of Public Works, Dublin, for Old Materials.	Stationery Office for Waste Paper, &c.					
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Year ended 31st December 1870 -	609,734 19 1	- -	1,100 - -	1,466 11 1	612,301 10 2	- -	612,301 10 2	1
Ditto - ditto 1871 -	732,365 11 2	- -	1,250 - -	1,774 8 11	735,390 - 1	- -	735,390 - 1	2
Ditto - ditto 1872 -	970,083 6 9	- -	1,409 - -	1,839 19 4	973,332 6 1	- -	973,332 6 1	3
Ditto - ditto 1873 -	1,045,543 19 4½	- -	1,268 - -	2,350 8 7	1,049,162 7 11½	- -	1,049,162 7 11½	4
Ditto - ditto 1874 -	1,160,538 - 1	2 5 1	1,350 - -	5,854 15 8	1,167,745 - 10	- -	1,167,745 - 10	5
Quarter ended 31st March 1875 (a)	242,505 7 -½	8 9 11	326 - -	3,518 19 6	1,533,982 5 11½	- -	1,533,982 5 11½	6
Year ended 31st March 1876 (a) -	1,276,662 8 8	14 19 3	1,252 - -	9,694 1 7				7
Ditto - ditto 1877 -	1,313,106 17 6½	27 9 10	1,335 - -	13,845 15 3	1,328,315 2 7½	- -	1,328,315 2 7½	8
Ditto - ditto 1878 -	1,333,542 8 2½	21 6 7	1,688 - -	17,417 3 8	1,352,668 18 5½	- -	1,352,668 18 5½	9
Ditto - ditto 1879 -	1,346,892 6 10	142 18 10	1,830 - -	20,602 13 11	1,369,467 19 7	- -	1,369,467 19 7	10
Ditto - ditto 1880 -	1,452,489 3 6	507 1 1	1,417 - -	15,382 1 11	1,469,795 6 6	- -	1,469,795 6 6	11
Ditto - ditto 1881 -	1,610,908 5 1¾	692 13 3	2,807 - -	19,478 16 5	1,633,886 14 9¾	- -	1,633,886 14 9¾	12
Ditto - ditto 1882 -	1,630,443 - 8	67 2 8	1,960 - -	21,920 10 2	1,654,390 13 6	- -	1,654,390 13 6	13
Ditto - ditto 1883 -	1,740,063 16 3½	40 17 7	1,878 6 3	26,087 10 -	1,768,070 10 1½	- -	1,768,070 10 1½	14
Ditto - ditto 1884 -	1,760,898 12 11¾	82 - 2	2,517 15 -	23,775 2 5	1,789,223 10 6¾	19,697 1 6	1,808,920 12 -¾	15
Ditto - ditto 1885 -	1,755,118 14 9½	69 7 -	2,128 15 10	27,097 8 2	1,784,414 5 9½	36,350 - 11½	1,820,764 6 9	16
Ditto - ditto 1886 -	1,758,169 10 9¼	350 2 11	1,748 - -	26,997 - -	1,787,264 13 8¾	45,137 3 2½	1,832,401 16 10¾	17
Ditto - ditto 1887 -	1,855,686 1 5	78 15 5	2,188 - -	29,206 17 10	1,887,159 14 8	145,472 14 2¾	2,032,632 8 10¾	18
Ditto - ditto 1888 -	1,959,406 3 11¾	800 7 3	2,158 6 4	30,584 5 11	1,992,949 3 5¾	6,083 19 5½	1,999,033 2 11¼	19
Ditto - ditto 1889 -	2,094,048 1 10¾	438 19 8	2,063 4 2	33,414 14 7	2,129,965 - 3¾	- -	2,129,965 - 3¾	20
Ditto - ditto 1890 -	2,325,714 18 11¼	270 1 8	1,785 - -	36,328 19 1	2,364,098 19 8¼	- -	2,364,098 19 8¼	21
Ditto - ditto 1891 -	2,416,690 17 10¾	2,944 14 5	1,648 - -	36,380 9 7	2,456,764 1 10¾	- -	2,456,764 1 10¾	22
Ditto - ditto 1892 -	2,508,138 2 4¼	136 10 6	1,748 - -	35,588 18 9	2,545,611 11 7¼	90,283 8 8½	2,635,895 - 3½	23
Ditto - ditto 1893 -	2,486,791 5 1½	- -	- -	39,520 18 1	2,526,312 3 2½	166,682 7 11¾	2,692,994 11 2¼	24
Ditto - ditto 1894 -	2,534,264 10 5½	- -	- -	44,941 12 3	2,579,206 2 8½	178,438 19 7¼	2,757,645 2 3¾	25
Total - - - £.	39,919,806 10 11½	5,746 3 1	38,855 7 7	527,070 2 8	40,491,478 4 3½	689,145 15 7½	41,179,623 19 11	26

(a) By the 4th section of the Act 39 Vict. c. 5, the period for which the Parliamentary Account of the Receipts and Expenditure of the Telegraph Service is to be rendered was altered from the year to 31st December to the year to 31st March.

General Post Office,
December 1894.

F. E. Smith,
Principal Book-keeper.

POST OFFICE TELEGRAPH SERVICE.

Expended in respect of the TELEGRAPH SERVICE from the Date of the Transfer of the to the 31st March 1894.

	AMOUNTS EXPENDED BY THE							TOTAL Expenditure.	Balance to meet Interest on Stock created on account of the Telegraph Service and the Redemption of Debt.	TOTAL.
	Post Office in respect of Salaries, Wages, Maintenance, &c.	Office of Works London, in respect of the Telegraph Service. (*b*)	Stationery Office in respect of the Telegraph Service. (*c*)	Office of Works, Dublin, in respect of the Telegraph Service.	Inland Revenue Department in respect of Stamps for Telegrams.	Treasury in respect of Rates and Contributions in lieu of Rates.	Exchequer and Audit Department in Auditing the Accounts of the Telegraph Service.			
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	347,058 11 4½	- -	- -	2,213 13 2	1,004 - -	- -	100 - -	350,376 4 6½	261,925 5 7½	612,301 10 2
2	487,544 12 1	- -	- -	6,569 4 2	1,462 - -	- -	1,119 - -	496,694 16 3	238,695 3 10	735,390 - 1
3	825,275 16 6¼	- -	- -	5,521 7 9	1,781 - -	- -	1,330 - -	833,908 4 3½	139,424 1 9¾	973,332 6 1
4	949,587 6 4¾	- -	- -	2,621 14 2	2,001 - -	- -	1,960 - -	956,170 - 6¾	92,992 7 4¾	1,049,162 7 11½
5	1,052,626 12 2½	20,334 11 1	- -	5,489 2 4	1,490 - -	- -	1,996 16 10	1,081,937 2 5½	85,807 18 4½	1,167,745 - 10
6	310,544 2 7½	10,130 2 9	- -	2,315 7 11	345 - -	- -	462 14 10	323,797 8 1¼	103,272 4 2	1,533,982 5 11½
7	1,031,526 10 9½	24,555 9 -	39,968 - -	3,501 8 9	5,550 - -	- -	1,811 5 2	1,106,912 13 8¼		
8	1,123,787 14 10¾	41,572 8 7	32,248 - -	6,008 13 10	3,293 1 9	- -	1,491 18 4	1,208,401 17 4¾	119,913 5 2¾	1,328,315 2 7⅛
9	1,164,113 19 10½	32,688 8 4	24,836 3 1	2,174 19 8	2,129 12 5	- -	1,617 9 4	1,227,560 12 8½	125,108 5 9	1,352,668 18 5½
10	1,089,392 3 -¾	39,109 16 10	25,810 - -	1,998 5 10	2,122 12 -	1,744 17 3	1,373 8 4	1,161,551 3 3⅜	207,916 16 3¼	1,369,467 19 7
11	1,111,483 11 6	37,024 13 11	18,885 - -	2,021 13 2	1,993 7 4	716 18 9	1,162 1 8	1,173,287 6 4	296,508 - 2	1,469,795 6 6
12	1,242,092 4 3¼	36,684 13 10	23,911 - -	1,977 12 4	1,938 9 1	703 14 4	1,146 5 5	1,308,453 19 3½	325,432 15 6½	1,633,886 14 9½
13	1,365,632 12 3¼	47,666 19 7	22,118 - -	2,249 13 5	710 - -	768 5 4	1,852 16 3	1,440,498 6 10½	213,892 6 7¾	1,654,390 13 6
14	1,504,203 16 7¼	52,197 10 9	21,761 - -	2,498 15 10	741 - -	913 15 8	1,560 19 2	1,583,876 18 -¼	184,193 12 1¼	1,768,070 10 1¼
15	1,709,644 7 1¾	69,459 12 1	24,349 - -	2,517 15 6	168 - -	870 12 4	1,911 5 -	1,808,920 12 -¾	- - -	1,808,920 12 -¾
16	1,731,040 8 1	59,205 - 8	24,169 - -	2,834 9 7	166 - -	1,002 15 9	2,346 12 8	1,820,764 6 9	- - -	1,820,764 6 9
17	1,733,104 11 -¾	61,021 13 -	31,391 - -	3,331 6 5	237 - -	1,155 4 10	2,161 1 7	1,832,401 16 10¾	- - -	1,832,401 16 10¾
18	1,939,704 3 4¾	51,278 2 3	35,259 - -	2,699 - 11	334 - -	1,104 12 9	2,193 9 7	2,032,632 8 10¾	- - -	2,032,632 8 10¾
19	1,928,344 15 11¼	28,550 7 1	35,088 - -	2,927 12 6	352 - -	1,135 14 3	2,634 13 2	1,999,033 2 11¼	- - -	1,999,033 2 11¼
20	1,969,323 10 11¼	33,478 12 6	30,937 - -	3,295 11 2	377 - -	1,123 15 2	2,825 12 9	2,041,361 2 6¼	88,603 17 9½	2,129,965 - 2¾
21	2,179,921 3 6¼	58,879 16 3	33,295 - -	3,506 4 1	405 - -	1,076 - -	1,902 13 10	2,278,985 17 8¼	85,113 2 -	2,364,098 19 8¼
22	2,265,338 10 3	88,414 11 5	29,692 - -	1,958 19 10	425 - -	1,111 - -	1,641 - 10	2,388,581 2 4	68,182 19 6¾	2,456,764 1 10¾
23	2,507,012 2 10½	85,468 - 2	36,652 - -	3,477 9 10	420 - -	1,176 14 10	1,688 12 7	2,635,895 - 3½	- - -	2,635,895 - 3½
24	2,567,618 18 3½	83,518 11 7	37,145 - -	2,431 14 9	413 - -	816 16 2	1,650 10 5	2,692,994 11 2½	- - -	2,692,994 11 2½
25	2,641,019 12 11¾	63,872 7 5	37,048 - -	5,062 5 3	411 - -	8,555 11 6	1,676 5 2	2,757,645 2 3¾	- - -	2,757,645 2 3¾
26	36,776,401 18 10¾	1,025,111 9 1	564,562 3 1	81,204 2 2	30,269 2 7	23,976 8 11	41,116 12 11	38,542,641 17 7¾	2,636,982 2 3½	41,179,623 19 11

(*b*) The Telegraph Expenditure of the Office of Works, London, was partly charged to the Telegraph Capital Account, and partly to the Telegraph Vote, prior to 1st April 1874.
(*c*) The Telegraph Expenditure of the Stationery Office was charged to the Telegraph Vote prior to 1st April 1875.

James J. Cardin,
Receiver and Accountant General.

STATEMENT of the Application of the BALANCES of TELEGRAPH REVENUE shown in the preceding Account towards the Interest and Redemption of the Stock created on account of the Telegraph Service.

	YEARS ENDED 31st DECEMBER.					15 Months ended 31st March 1876.	Year ended 31st March 1877.
	1870.	1871.	1872.	1873.	1874.		
Balances to meet Interest on Stock created on account of the Telegraph Service, and for the Redemption of Debt, brought down	£. s. d. 261,925 5 7	£. s. d. 238,695 3 10	£. s. d. 139,424 1 10	£. s. d. 92,992 7 5	£. s. d. 85,807 18 4	£. s. d. 103,272 4 2	£. s. d. 119,913 5 3
Amount of Interest on the Stock	214,500 - -	233,081 7 1	258,390 16 11	270,980 18 9	293,705 18 9	294,905 18 9	307,172 6 2
Amounts applicable to a Sinking Fund	*47,425 5 7	†5,613 16 9	- -	- -	- -	- -	-
Deficiencies	- -	- -	118,966 15 1	177,988 11 4	207,898 - 5	191,633 14 7	18 259 - 11

(Continued below.)

	Year ended 31st March 1878.	Year ended 31st March 1879.	Year ended 31st March 1880.	Year ended 31st March 1881.	Year ended 31st March 1882.	Year ended 31st March 1883.
Balances to meet Interest on Stock created on account of the Telegraph Service, and for the Redemption of Debt, brought down	£. s. d. 125,108 5 9	£. s. d. 207,916 16 3	£. s. d. 296,508 - 2	£. s. d. 325,432 15 6	£. s. d. 213,892 6 8	£. s. d. 134,193 12 1
Amount of Interest on the Stock	314,174 13 11	322,036 8 8	326,417 2 9	326,417 2 9	326,417 2 9	326,417 2 9
Amount applicable to a Sinking Fund	- -	- -	- -	- -	- -	- -
Deficiencies	189,066 8 2	114,119 12 5	29,909 2 7	984 7 3	112,524 16 1	142,223 10 8

(Continued below.)

	Year ended 31st March 1884.	Year ended 31st March 1885.	Year ended 31st March 1886.	Year ended 31st March 1887.	Year ended 31st March 1888.	Year ended 31st March 1889.
Balances to meet Interest on Stock created on account of the Telegraph Service, and for the Redemption of Debt, brought down	£. s. d. 19,697 1 6 (Deficiency.)	£. s. d. 36,350 1 - (Deficiency.)	£. s. d. 45,137 3 3 (Deficiency.)	£. s. d. 145,472 14 2 (Deficiency.)	£. s. d. 6,083 19 5 (Deficiency.)	£. s. d. 88,603 17 9
Amount of Interest on the Stock	326,417 2 9	326,417 2 9	326,417 2 9	326,417 2 9	326,417 2 9	‡353,787 3 5
Amount applicable to a Sinking Fund	- -	- -	- -	- -	- -	- -
Deficiencies	346,114 4 3	362,767 3 9	371,554 6 -	471,889 16 11	332,501 2 2	265,183 5 8

(Continued below.)

	Year ended 31st March 1890.	Year ended 31st March 1891.	Year ended 31st March 1892.	Year ended 31st March 1893.	Year ended 31st March 1894.	TOTAL.
Balances to meet Interest on Stock created on account of the Telegraph Service, and for the Redemption of Debt, brought down	£. s. d. 85,113 2 -	£. s. d. 68,182 19 7	£. s. d. 90,283 8 8 (Deficiency.)	£. s. d. 166,682 8 - (Deficiency.)	£. s. d. 178,438 19 7 (Deficiency.)	£. s. d. 1,948,836 6 7
Amount of Interest on the Stock	306,016 1 4	299,215 14 2	298,888 7 6	298,888 5 -	298,888 5 -	7,302,381 10 2
Amount applicable to a Sinking Fund	- -	- -	- -	- -	- -	53,039 2 4
Deficiencies	220,902 19 4	231,032 14 7	389,166 16 2	465,570 13 -	477,327 4 7	5,406,584 5 11

* The sum of 54,771*l.* 17*s.* 8*d.* Stock was cancelled with 50,869*l.* 7*s.* 8*d.*, the Surplus shown by Parliamentary Paper, No. 69, of 1872.
† The sum of 12,830*l.* 3*s.* 3*d.* Stock was cancelled with 11,739*l.* 12*s.*, the Surplus shown by Parliamentary Paper, No. 386, of 1872.
‡ Includes 27,370*l.* 0*s.* 8*d.* for bonus on conversion of 3 per Cent. Stock into 2¾ per Cent. Stock.

Treasury Chambers, February 1895.

E. W. Hamilton.

POST OFFICE TELEGRAPHS.

COPY of ACCOUNT showing the Gross Amount Received and the Gross Amount Expended in respect of the TELEGRAPH SERVICE, from the Date of the Transfer of the Telegraphs to the State to 31 March 1894 (in continuation of Parliamentary Paper, No. 10, of Session 1894).

(Sir John Hibbert.)

Ordered, by The House of Commons, *to be Printed*,
1 *March* 1895.

[*Price* 1 *d.*]

92. *Under* 1 *oz.*

POST OFFICE SAVINGS BANKS.

AN ACCOUNT of all DEPOSITS Received and Paid under the Authority of the Act 24 Vict. c. 14, during the Year ended 31st December 1894, and of the EXPENSES incurred from the Commencement of the Business on 16th September 1861 to 31st December 1894, together with a STATEMENT of the TOTAL AMOUNT due at the Close of the Year 1894 to all Depositors.

AN ACCOUNT of the SUMS Received and Paid by the National Debt Commissioners on account of the FUND for the POST OFFICE SAVINGS BANKS, per Act 24 Vict. c. 14, from 31st December 1893 to 31st December 1894, inclusive.

Treasury Chambers,
21 June 1895.

JOHN T. HIBBERT.

(Presented pursuant to Acts 24 Vict. c. 14, s. 9; 37 & 38 Vict. c. 73, s. 3; and 54 & 55 Vict. c. 21, s. 15.)

Ordered, by The House of Commons, *to be Printed,*
21 *June* 1895.

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313.

POST OFFICE SAVINGS BANKS.

AN ACCOUNT of all DEPOSITS Received and Paid under the Authority of the Act 24 Vict. c. 14, during the Year ended 31st December 1894, and of the EXPENSES incurred from the Commencement of the Business on 16th September 1861 to 31st December 1894, together with a STATEMENT of the TOTAL AMOUNT due at the Close of the Year 1894 to all Depositors.

(A.)

ACCOUNT of all DEPOSITS Received and Paid from 1st January to 31st December 1894.

	£.	s.	d.		£.	s.	d.
Balance brought forward	80,597,641	4	4	By Repayments from 1st January to 31st December 1894, viz.:			
To Cash received from Depositors from 1st January to 31st December 1894	30,439,448	19	11*	£. s. d.			
				Cash paid - 23,728,429 1 3†			
				Warrants issued, but not cashed at date - - 58,497 13 8			
	111,037,090	4	3		23,786,926	14	11
To Interest thereon up to 31st December 1894, computed according to Act 24 Vict. c. 14, Sections 7 and 8, and added to the Principal Money of the said Depositors	2,015,903	1	7	Balance due at close of the year 1894 to all Depositors, inclusive of Interest to 31st December 1894	89,266,066	10	11
£.	113,052,993	5	10	£.	113,052,993	5	10

* Including the sum realised by the sale of Government Stock, viz., 995,785 *l.* 4 *s.* 1 *d.*; the amount of dividends credited to Depositors, viz., 183,178 *l.* 10 *s.* 4 *d.*; the amount credited as payments under Annuity and Insurance Contracts, viz., 294,014 *l.* 1 *s.* 1 *d.*; and the amount of Government Stock transferred to the Depositors' own names in the books of the Bank of England, viz., 22,774 *l.* 5 *s.* 11 *d.*

† Including the sum invested on behalf of Depositors in the purchase of Government Stock, and the Commission and Fees, amounting together to 1,695,323 *l.* 10 *s.* 2 *d.*; the sum withdrawn as purchase money under Annuity and Insurance Contracts, viz., 575,705 *l.* 4 *s.*, and the amount of Government Stock transferred to the Depositors' own names in the books of the Bank of England, viz., 22,774 *l.* 5 *s.* 11 *d.*

(B.)

EXPLANATION of BALANCE.

	£.	s.	d.	£.	s.	d.
Balance due at the close of the year to all Depositors						89,266,066 10 11
Money remitted to the Commissioners for the Reduction of the National Debt, from the 16th September 1861 to the 31st December 1893				72,675,436	– 3	
Ditto - - - ditto - - - from 1st January to 31st December 1894				8,497,028	– 10	
				81,172,464	1 1‡	
Deduct:—						
Amount transferred from the Post Office Savings Banks, and which has been written off the account of the Post Office Savings Banks at the National Debt Office, during the period from 16th September 1861 to 31st December 1893	12,843,769	14	10			
Ditto - - - ditto - - during the year ended 31st December 1894	1,725,825	16	4	§		
Amount received from the Commissioners of the National Debt, from 16th September 1861 to 31st December 1893	3,907,150	–	–			
Ditto - - - ditto - - during the year ended 31st December 1894	201,350	–	–	‖		
				18,678,095	11 2	
Net Amount lodged with the Commissioners for the Reduction of the National Debt for investment				62,494,368	9 11	
Add:—						
Interest accruing to Depositors up to 31st December 1894, including the Interest which accrued up to 31st December 1893				26,273,955	– 6	
Amount remaining on the 31st December 1894, to be paid over for investment				497,743	– 6	
						89,266,066 10 11

‡ Including 6,678,840 *l.* 9 *s.* 7 *d.*, the sum re-transferred to Post Office Savings Bank Account on account of Government Stock sold; 73,500 *l.* for Stock Certificates issued to Depositors; 157,018 *l.* 15 *s.* 11 *d.* Stock transferred from Old Banks to Post Office Savings Bank; 1,323,779 *l.* 16 *s.* 3 *d.* for Dividends on Government Stock; and 271,770 *l.* 12 *s.* 1 *d.* Stock transferred to Depositors' own names in the books of the Bank of England.

§ Including 13,836,986 *l.* 13 *s.* 10 *d.* transferred from Post Office Savings Bank Account, on account of Government Stock purchased; 6,295 *l.* 13 *s.* 8 *d.* Stock transferred from Post Office Savings Banks to Old Banks, and 271,770 *l.* 12 *s.* 1 *d.* Stock transferred to Depositors' own names in the books of the Bank of England.

‖ Including Stock Certificates, amounting to 73,500 *l.*, received from National Debt Commissioners.

(C.)

ACCOUNT of CHARGES of MANAGEMENT and of EXPENSES incurred for POST OFFICE SAVINGS BANKS, from their Establishment on the 16th September 1861 to the 31st December 1894.

	£.	s.	d.
Charges and Expenses for the period from 16th September 1861 to 31st December 1893	5,827,059	19	4‡
Charges and Expenses for the year ended 31st December 1894	414,557	5	4
£.	6,241,617	4	8‡

General Post Office,
18 June 1895.

ARNOLD MORLEY.

James J. Cardin,
Receiver and Accountant General.

Chas. D. Lang,
Controller of Post Office Savings Banks.

POST OFFICE SAVINGS BANKS.

THE COMMISSIONERS FOR THE REDUCTION OF THE NATIONAL DEBT, in Account with "THE POST OFFICE SAVINGS BANKS FUND, per Act 24 Vict. c. 14," for the Year ended the 31st December 1894.

				Sums Received. £.	s.	d.
To Cash from Postmaster General				6,803,000	–	–
" Amount of Deposits transferred from Savings Banks to Post Office Savings Banks				450,708	16	2
" Amount of Deposits transferred from the Savings Bank Investment Account, per Act 43 & 44 Vict. c. 36				798,038	18	4
" Interest on Stock				1,231,437	14	2
" " Local Loans Stock				329,318	14	–
" " Stock held for Depositors in Post Office Savings Banks				183,540	2	5
" " Treasury Bills (*see* below *)				147,687	4	1
" " Exchequer Bonds				17,445	18	6
" " " (Suez) Bonds				785	7	10
" " Bonds of Irish Land Commissioners				28,875	–	–
" " Egyptian Guaranteed 3 per Cent. Bonds				9,210	–	–
" " Advance in aid of Ways and Means				16,059	9	2
" " Book Debt, per 55 & 56 Vict. c. 26				280,500	–	–
" " Temporary Advances to Local Loans Fund				373	3	–
" Irish Church Annuity				138,800	–	–
" Annuities for Terms of Years				978,209	14	9
" Red Sea and India Telegraph Annuity				3,100	–	–
" Imperial Defence Annuity				60,431	16	–
" Russian Dutch Loan Annuity				35,176	18	–
" Telegraph Annuities				16,938	17	–
" Light Railways Annuities				40,963	9	–
" Barracks Annuity				13,576	17	–
" Annuities for Terms of Years granted to repay Advances made under Pensions Commutation Act				71,764	18	–
" For £. 1,172,126. 2. 11., 2¾ per Cent. Consols sold, including transferred to the Savings Bank Investment Account and to the Fund for the Banks for Savings				1,180,803	1	7
" " £. 792,000 Exchequer Bonds paid off				792,000	–	–
" " £. 6,192,500 Treasury Bills paid off and sold:—	£.	s.	d.			
Cost price	6,191,073	15	5			
*Interest	147,687	4	1			
				6,043,386	11	4
" " £. 2,000 Egyptian Guaranteed 3 per Cent. Bonds paid off				2,000	–	–
" " Exchequer (Suez) Bonds paid off				44,880	2	2
" " Stock sold for Depositors—Savings Bank Investment Account				195,420	1	10
" " Portion of Loan under Irish Church Act paid off				78,000	–	–
" " Advance in aid of Ways and Means repaid				1,790,000	–	–
" " Temporary Advances to Local Loans Fund repaid				115,000	–	–
				21,897,432	14	4
1893: December 31. To Balance due				86,914	3	7
			£.	21,984,346	17	11

	Sums Paid. £.	s.	d.
By Cash to Postmaster General for Management	401,576	17	10
" " " for Repayments to Depositors	200,000	–	–
" Amount of Deposits transferred from Post Office Savings Banks to Savings Banks	9,980	11	10
" Amount of Deposits transferred to the Savings Bank Investment Account, per Act 43 & 44 Vict. c. 36	1,170,822	9	9
" For £. 9,528,941 19. 4., 2¾ per Cent. Consols bought, including transferred from Savings Bank Investment Account and the Fund for the Banks for Savings	9,626,141	3	6
" " £. 400 2½ per Cent. Annuities bought	394	10	–
" " £. 800 Local Loans Stock bought	841	–	–
" Advanced to Her Majesty's Exchequer in aid of Ways and Means per 56 & 57 Vict. c. 28	600,000	–	–
" Advances under Telegraph Act, 1892, per 55 & 56 Vict. c. 59, in respect of which an Annuity had not been granted	30,000	–	–
" Advances under Public Accounts and Charges Act, 1891, per 54 & 55 Vict. c. 24, in respect of which an Annuity had not been granted (Light Railways)	120,000	–	–
" For Temporary Advances to Local Loans Fund	115,000	–	–
" " £. 8,497,000 Treasury Bills bought	8,281,944	10	–
" " £. 786,000 Exchequer Bonds bought	786,000	–	–
" " Stock bought for Depositors—Savings Bank Investment Account	480,052	12	8
" " Fees paid to Bank of England, per Act 43 & 44 Vict. c. 36	1	7	–
" " Excess of Interest accrued to the Post Office Savings Banks Fund (in the year ended 31st December 1893), paid to Exchequer, per Act 40 Vict. c. 13, s. 14	35,100	9	10
" " Advances under Pensions Commutation Act in respect of which an Annuity had not been granted	32,418	1	6
	21,890,273	13	11
1894: December 31. By Balance remaining	94,073	4	–
£.	21,984,346	17	11

National Debt Office,
18 June 1895.

G. Hervey,
Comptroller General.

POST OFFICE SAVINGS BANKS.

ACCOUNT of all Deposits Received and Paid under the Authority of the Act 24 Vict. c. 14, during the Year ended 31 December 1894, and of the Expenses incurred from 16 September 1861 to 31 December 1894, &c.; also, Account of the Sums Received and Paid by the National Debt Commissioners on account of the Fund for the Post Office Savings Banks, per Act 24 Vict. c 14, from 31 December 1893 to 31 December 1894, inclusive.

(*Presented pursuant to Acts* 24 *Vict. c.* 14, *s.* 9; 37 *&* 38 *Vict. c.* 73, *s.* 3; *and* 54 *&* 55 *Vict. c.* 21, *s.* 15.)

Ordered, by The House of Commons, *to be Printed,*
21 *June* 1895.

[*Price* ½ *d.*]

313. *Under* 1 *oz.*

POST OFFICE SAVINGS BANKS.

RETURN to an Order of the Honourable The House of Commons, dated 25 April 1895;—*for*,

RETURN, "arranged according to COUNTIES, showing the Number of ACCOUNTS of DEPOSITORS in POST OFFICE SAVINGS BANKS in the UNITED KINGDOM remaining Open on the 31st day of December 1894, together with the Amount, inclusive of Interest, but excluding Fractions of a Pound, standing to the Credit of those Accounts."

Treasury Chambers,
4 July 1895.

R. W. HANBURY.

(*Mr. Conybeare.*)

Ordered, by The House of Commons, *to be Printed*,
5 *July* 1895.

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RETURN, arranged according to COUNTIES, showing the Number of ACCOUNTS of DEPOSITORS in POST OFFICE SAVINGS BANKS in the UNITED KINGDOM, remaining Open on the 31st day of December 1894, together with the Amount, inclusive of Interest, but excluding Fractions of a Pound, standing to the Credit of those Accounts.

The Offices marked thus (*) have been closed, or their designations altered; but amounts remain to the credit of certain of the Accounts opened at those Offices.

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND.		£.
BEDFORDSHIRE:		
Ampthill	1,026	24,484
Arlesey	243	2,636
Aspley Guise	273	4,074
Barton-in-the-Clay	90	1,052
Bedford	7,072	124,534
Biggleswade	1,398	32,641
Blunham, Sandy	117	647
Bromham-road, Bedford	442	3,439
Clifton	56	1,127
Clophill	126	2,305
Collingdon-street, Luton	109	498
Cranfield	199	2,517
Dunstable	1,712	25,722
Eaton Bray	152	1,162
Eaton Socon	33	172
Great Barford	25	35
Harrold	191	5,283
* Hastings-street, Luton	143	1,031
Henlow	122	2,693
Hightown, Luton	631	5,676
Hockliffe	60	428
Kempston	606	3,142
Langford, Biggleswade	9	73
Leighton Buzzard	2,151	46,775
Lidlington, Ampthill	27	258
Linslade	194	1,394
Luton	5,656	98,182
Midland-road, Bedford	908	8,858
Milton Ernest, Bedford	80	462
Newtown, Luton	61	175
North-street, Leighton Buzzard	32	170
Offley	89	894
Old Warden, Biggleswade	10	98
Park-street, Luton	224	2,393
Pavenham	71	911
Potton	545	12,549
Riseley	162	2,818
St. Mary's-street, Bedford	839	9,419
Sandy	521	12,674
Sharnbrook	289	4,178
Shefford	514	10,541
Shillington	63	2,159
Silsoe	176	2,760
Slip End	70	771
Stotfold	111	2,405
Tavistock-street, Bedford	288	1,802
Toddington	217	4,048
Turvey	176	3,440
Wellington-street, Luton	60	184
Woburn	794	19,832
Woburn Sands	429	6,415
TOTAL	29,592	501,936
BERKSHIRE:		
Abingdon	2,938	64,194
Aldermaston	84	799
Appleton	43	97
Arborfield Cross, Reading	50	189
Ardington	43	326
* Armour	37	65

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		£.
BERKSHIRE—*continued.*		
Ascot	846	9,720
Aston Tinold	5	13
Beenham	142	1,876
Binfield	315	3,670
Blewbury	23	39
Bracknell	1,323	24,975
Bradfield	201	1,883
Bray	134	1,278
Bridge-road, Maidenhead	240	2,143
* Bright Waltham	43	842
Brightwalton	48	192
Brightwell	72	596
Brunswick-hill, Reading	64	500
Buckland	171	2,812
Burghfield Common, Reading	31	215
Calcot-row, Reading	31	173
Castle-street, Reading	94	1,356
Caversham	504	5,672
Chavey Down, Bracknell	15	24
Cheapside, Ascot	36	199
Chieveley	65	470
Childrey	58	480
Cholsey	198	3,342
Clewer New Town, Windsor	163	869
Cookham	266	5,869
Cookham Dean	81	1,125
Crowthorne	463	8,704
Didcot	413	6,602
Duke-street, Reading	235	2,710
Earley	122	1,440
East Hendred	138	1,833
East Ilsley	185	3,490
Ewelme	59	743
Faringdon	1,040	21,525
* Farley-hill	15	188
Finchampstead, Wokingham	11	13
Great Bedwyn	165	3,790
Great Shefford	39	322
Harwell	13	318
Holyport	143	1,381
Hungerford	1,038	20,195
Hurley, Marlow	29	200
Hurst	72	553
King's-road, Windsor	33	85
King-street, Maidenhead	68	252
Kintbury	199	2,413
Knowl-hill	62	922
Lambourn	409	5,036
Littlewick Green, Maidenhead	46	334
London-road, Reading	457	3,680
London-street, Reading	664	9,071
Longworth	169	2,264
Maidenhead	4,357	83,257
Marcham	41	643
Mortimer	331	4,865
Mortimer Common, Reading	5	8
Newbury	5,456	100,530
Newtown, Reading	284	2,789
Norfolk Park, Maidenhead	89	939
Northbrook-street, Newbury	104	1,580
Old Windsor	169	2,622
Oxford-road, Reading	240	2,487
Oxford-road, Windsor	504	4,393
Pangbourne	438	7,521

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
BERKSHIRE—*continued.*		£.
Peascod-street, Windsor	125	498
Popeswood	32	370
Purley	358	3,134
Queen's-road, Reading	511	5,673
Reading	12,458	214,062
Redlands, Reading	235	2,042
St. John's, Newbury	41	114
St. Leonard's-road, Windsor	451	4,135
St. Mark's-road, Maidenhead	7	36
* St. Mark's-road, Windsor	331	4,667
Sandhurst	296	5,415
Shalbourn	119	896
Shrivenham	286	5,806
Sonning	166	1,124
South Ascot	23	27
Speen, Newbury	32	137
Speenhamland, Newbury	197	1,909
Spring-gardens, Reading	38	260
Stadhampton	190	2,807
Stanford-in-the-Vale	124	2,304
Steventon	138	2,507
Sunningdale	349	3,721
Sunning Hill	465	13,404
Sunning Hill Village	417	3,430
Swallowfield	169	1,903
Thames	14	31
* Thames-street, Windsor	11	93
Thatcham	312	3,350
Theale	312	3,140
The Barracks, Reading	209	1,451
The Rise, Ascot	69	666
Tilehurst	106	1,008
Twyford	624	10,881
Uffington	95	1,938
Wallingford	1,905	46,394
Wanborough	10	31
Wantage	1,779	43,043
Wargrave	343	3,317
Wellington College Station	71	668
White Waltham	31	299
Windsor	5,883	118,957
Winkfield (North-street)	464	5,979
Winkfield-row	134	808
Wokingham	1,608	33,635
Wooburn Green, Maidenhead	54	475
Woolhampton	236	2,767
Woolton Hill	178	2,255
TOTAL	58,675	1,007,268
BUCKINGHAMSHIRE:		
Amersham	581	11,564
Ashley Green	8	29
Aston Clinton	180	3,609
Aylesbury	3,276	73,405
Beaconsfield	457	7,315
Bishopstone	62	789
Bletchley-road	123	1,212
Bletchley Station	379	8,567
Bourne End	172	2,278
Brill	263	5,764
Buckingham	1,623	33,228
Burnham	309	5,682
Butlers Cross	20	90
Chalfont St. Giles	487	5,226
Chalfont St. Peter's	97	851
Chalvey	91	876
Cheddington	21	340
Chesham	1,224	24,198
Chesham New Town	73	526
Clewer Green	95	883
Colnbrook	381	5,295
Datchet	269	3,143
Dinton	36	372
Dorney	43	328
East Hagbourne	28	90
Eton	2,059	36,943
Eton Wick	11	67

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
BUCKINGHAMSHIRE—*continued.*		£.
Farnham Common	98	687
Farnham Royal	91	1,029
Fenny Stratford	577	11,601
Gerrard's Cross	351	7,680
Great Brickhill	13	108
Great Missenden	283	4,782
Grendon Underwood	40	439
Haddenham	208	3,914
Hambleden	151	2,128
Hanslope	172	3,352
Harmondsworth	102	1,186
High Wycombe	2,568	40,494
* Horsemore Green	27	145
Iver	190	2,892
Ivinghoe	125	1,622
Lane End, High Wycombe	44	226
Langley	75	475
London-road, High Wycombe	12	18
Looseby-row	44	571
Loudwater	81	780
Marlow	1,495	29,679
Marsh Gibbon, Bicester	14	133
* New Bletchley	3	29
Newport Pagnel	1,644	29,740
North Marston	91	1,356
North Town, High Wycombe	30	135
Olney	775	15,984
Oxford-road, High Wycombe	166	979
Padbury	10	61
Penn	128	1,551
Potterspury	159	3,350
Princes Risborough	470	10,642
Quainton, Aylesbury	40	238
Shalstone	31	552
Slough	3,223	52,248
Stantonbury	347	4,693
Steeple Claydon	166	4,292
Stewkley	213	2,841
Stoke Poges	180	2,267
Stone	93	610
Stony Stratford	1,231	27,173
Taplow	160	1,265
Tingewick	131	968
Waddesdon	243	4,953
Walton, Aylesbury	76	372
Wendover	564	11,365
Wexham	73	320
Whitchurch	168	2,037
Wing	116	1,392
Wingrave	73	811
Winslow	988	18,025
Wolverton	925	16,925
Wooburn	363	6,023
Worminghall, Thame	16	76
Wraysbury	59	647
TOTAL	32,084	570,531
CAMBRIDGESHIRE:		
Arrington	146	2,143
Balsham	55	1,996
Barley	70	849
* Barnwell, Cambridge	470	6,568
Bottisham	137	2,179
Bourn, Cambridge	22	198
Boxworth	32	281
Broad-street, Ely	132	1,147
Burwell	302	7,132
Cambridge	11,299	260,430
Castle End, Cambridge	69	405
Caxton	228	5,114
Chatteris	917	17,215
Cherry Hinton-road, Cambridge	13	22
Chesterton	91	746
Cheveley, Newmarket	39	290
Chippenham, Soham	14	74
Christchurch	48	255

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
CAMBRIDGESHIRE—*continued.*		£.
Cottenham	305	3,542
* Covent Garden, Cambridge	49	805
Croft Town, Cambridge	2	11
Doddington	206	3,732
Elm	70	1,032
Elsworth	22	112
Ely	2,045	42,997
Exning	88	726
Fitzroy-street, Cambridge	382	2,136
Fordham	193	5,595
Fowlmere, Royston	51	378
Fulbourn	221	2,415
Gamlingay	184	2,381
Grantchester	59	775
Great Eversden	71	338
Great Shelford	264	3,501
Great Wilbraham	43	718
Guilden Morden, Royston	5	—
Guyhirn	89	450
Haddenham	289	5,356
Harston	150	1,506
Hills-road, Cambridge	745	11,669
Histon	159	2,019
Isleham	164	4,014
Linton	630	16,742
Little Downham	105	510
Littleport	449	7,122
Magdalen-street, Cambridge	329	4,011
Manea	138	2,711
March	1,374	24,777
Melbourn	265	6,041
Mill-road, Cambridge	441	4,297
New Chesterton, Cambridge	95	624
Newmarket	2,643	63,779
Newmarket-road, Cambridge	44	186
Newnham, Cambridge	130	1,127
New Walsoken, Wisbech	66	245
Norfolk-street, East, Wisbech	51	180
Outwell	79	567
Over, St. Ives	35	166
Park-street, Cambridge	1	5
Parson Drove	76	721
* Peas Hill, Cambridge	4	32
Regent-street, Cambridge	7	41
Romsey Town, Cambridge	263	1,568
Royston	1,688	36,763
St. Mary's-street, Ely	136	1,482
Sawston	474	9,062
Six Mile Bottom	31	974
Soham	522	15,380
Station-road, March	14	150
Stetchworth, Newmarket	13	85
Stretham	95	2,042
Sturton Town, Cambridge	253	2,383
Sutton	200	2,971
Sutton Bridge	395	5,664
Swaffham Prior	26	450
Swavesey	88	1,577
Thorney	115	2,598
Thriplow	57	568
Trinity-street, Cambridge	151	2,199
Trumpington-street, Cambridge	210	4,500
Upwell	148	2,710
Victoria-road, Cambridge	156	872
Victoria-road, Wisbech	31	242
Waterbeach	98	2,293
Welney	56	999
Weston Colville	19	55
West Wratting	98	1,001
Whittlesea	732	12,731
Whittlesford	102	993
Willingham	105	2,214
Wimblington, March	19	20
Wisbech	3,408	62,268
Witchford, Ely	34	136
TOTAL	36,639	714,086

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
CHESHIRE:		£.
Albion-street, New Brighton	63	296
Alderley Edge	823	14,464
Aldford	76	846
Alpraham	47	237
Alsager	429	6,000
Altrincham	2,969	63,981
Arley	46	413
Aston	166	2,311
Audlem	432	9,307
Barnton	201	1,635
Bebington	321	3,100
Bedford-road, Birkenhead	585	4,651
Bennett-street, Hyde	205	935
Birkenhead	9,355	165,566
Bishopsfield, Chester	325	2,296
Bollington	1,105	23,825
Borough-road, Birkenhead	254	1,593
Boughton, Chester	388	2,899
Bowdon, Altrincham	511	7,389
Bowdon Downs, Altrincham	1,437	21,263
Bramhall	100	311
Bridge-street, Chester	—	—
* Bridge-street, Stockport	36	401
Broad Bottom	617	6,912
Bromborough	444	5,039
Brooklands	227	1,919
Brook-street, Chester	203	1,158
Brook-street, Knutsford	6	45
Broomedge, Warrington	31	79
Buglawton, Congleton	22	38
Bull Ring, Northwich	197	1,688
Bunbury	293	4,556
Cale Green, Stockport	511	3,168
Castle Northwich, Northwich	303	2,083
Charing Cross, Birkenhead	2,366	22,889
Cheadle	763	9,303
Cheadle Hulme	222	1,070
Chelford	266	5,065
Chester	9,866	140,409
Chestergate, Macclesfield	2,033	39,026
Chestergate, Stockport	27	39
Chester-road, Macclesfield	68	270
Chester-street, Birkenhead	426	3,082
* Chorley	45	1,402
Christleton	92	863
City-road, Chester	27	65
Cleveland-street, Birkenhead	158	1,004
Clutton, Chester	21	142
Commercial-road, Macclesfield	28	106
Compstall	296	5,502
Congleton	1,609	26,895
Crewe	4,013	85,083
Cross-street, Macclesfield	29	63
Dacre Hill, Birkenhead	298	2,149
Davenham	124	899
Delph Bridge, Runcorn	135	616
Devonshire-road, Birkenhead	153	1,071
Disley	320	4,572
Duke-street, Birkenhead	445	3,324
Earle-street, Crewe	59	187
Eastham, Birkenhead	209	1,589
Eccleston, Chester	11	15
Edgeley, Stockport	901	6,488
Edleston-road, Crewe	8	2
Egremont	871	7,100
Ellesmere Port	481	4,344
Elworth	91	411
Exmouth-street, Birkenhead	67	88
Farndon	221	2,759
Frankby	52	95
Frodsham	641	9,732
Frodsham Bridge, Warrington	13	61
Fulshaw, Manchester	89	352
Furness Vale, Stockport	54	828
Garden-lane, Chester	426	2,909
Gee Cross	442	4,854
Godley, Hyde	123	606
Great Moor, Stockport	42	58

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
CHESHIRE—*continued.*		£.
Great Portwood-street, Stockport.	227	891
Great Saughall	81	896
Greenshaw-lane, Macclesfield	69	353
Greenway-road, Birkenhead	213	1,718
Hall-street, Stockport	214	712
Halton	189	1,860
Handbridge	110	332
Handforth	145	2,791
Hartford	242	3,429
Haslington	198	2,503
Hazel-grove	369	6,428
Heaton Chapel, Stockport	794	5,389
Heaton-lane, Stockport	575	3,701
Heaton Mersey	343	4,166
Heaton Moor, Stockport	66	402
Heaton Norris, Stockport	750	5,774
Heavily, Stockport	166	505
Hemshaw-lane, Stockport	33	8
Heswall	139	1,426
Higher Bebington	42	100
Higher Brinksway	192	436
* Higher Tranmere, Birkenhead	110	1,158
High Legh	125	1,769
High-street, Crewe	74	363
High-street, Runcorn	30	35
Hightown, Congleton	7	12
Hightown, Crewe	624	7,485
Hillgate, Stockport	694	3,511
Hollingworth	494	11,938
Holmes Chapel	318	5,519
Holt-hill, Birkenhead	939	7,704
Hope-hill, Stockport	362	166
Hospital-street, Nantwich	19	125
Hoylake	772	6,790
Hyde	3,898	60,408
Ince	147	1,758
Kelsall	82	1,066
Knutsford	1,247	19,217
Laird-street, Birkenhead	394	1,648
Langley, Macclesfield	22	87
* Lawton	69	1,569
Leftwich, Northwich	123	444
Liscard, Birkenhead	691	8,493
* Little Brighton, Birkenhead	315	2,286
Little Sutton, Chester	240	2,358
Lord-street, Runcorn	47	187
Lostock Gralam	70	677
Lower Tranmere, Birkenhead	804	9,087
Lymm	768	9,554
Macclesfield	4,935	181,617
Malpas	543	10,205
* Manchester Old-road, Stockport	48	292
Marple	459	7,219
Marple Bridge	78	844
Marston	36	70
Middlewich	808	11,650
Millbrook	237	3,532
Mobberley	80	547
Moore	57	695
Moor-road, Chorley	133	440
Mottram	254	6,662
Moulton, Northwich	8	67
Mow Cop	127	728
Nantwich	1,975	37,413
Nantwich-road, Crewe	768	6,344
Neston	829	15,022
Newbridge-lane, Stockport	50	121
New Brighton	1,160	11,039
New Chester-road, Birkenhead	264	1,580
Newferry, Birkenhead	667	8,611
Newton Moor	632	7,257
Newtown, Stockport	164	1,521
Northenden	273	3,000
Northenden-road, Sale	16	91
Northgate-street, Chester	24	110
Northwich	2,805	39,414
Over	145	2,442
Oxford-road, Dukinfield	204	1,008

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
CHESHIRE—*continued.*		£.
Oxton, Birkenhead	724	6,956
* Oxton Village, Birkenhead	82	470
* Park-green, Macclesfield	208	3,752
Partington	102	1,993
Peel-causeway, Altrincham	404	4,756
Poulton, Liverpool	44	63
Poynton	253	4,275
Prestbury	156	3,987
Preston Brook	165	2,324
Price-street, Birkenhead	622	6,737
Rainow	39	178
Rock Ferry, Birkenhead	805	9,843
Rode Heath	109	1,209
Romiley	401	6,098
Rood-hill, Congleton	9	2
Runcorn	2,011	25,203
St. Barnabas, Crewe	9	3
St. Paul's-road, Birkenhead	695	7,871
Sale	2,478	28,697
Sale Moor	390	3,050
Saltney	454	3,938
Sandbach	1,104	15,652
Sandiway	177	827
* Sandy-lane, Stockport	77	510
Seacombe, Birkenhead	1,317	12,882
Shavington	111	1,830
South Reddish, Stockport	190	614
Spring-gardens, Stockport	34	61
Stockport	4,189	62,795
Stretton	41	342
* Sutton	285	6,178
Tarporley	823	17,478
Tarvin	407	4,381
Tattenhall	378	5,742
The Crescent, Crewe	38	238
Thelwall, Warrington	11	30
The Village, West Kirby	14	85
Thornton Hough	126	1,913
Timperley	310	3,823
Tintwistle	110	1,600
Tiviot Dale, Stockport	323	2,799
Trafalgar-road, Birkenhead	177	964
Upton	115	1,657
Upton-road, Birkenhead	108	652
Victoria-road, Birkenhead	159	399
Victoria-road, Dukinfield	121	481
Wallasey	185	2,253
Watergate-street, Chester	95	187
* Waterloo-bridge, Runcorn	107	685
Weaverham	324	4,257
Welch-row, Nantwich	24	158
Wellington-road, Birkenhead	81	272
Wellington-road South, Stockport.	89	391
West Kirby	460	3,096
Westernpoint	161	938
Weston, Runcorn	26	20
West-road, Congleton	8	9
West-street, Crewe	204	1,435
Whaley Bridge	765	9,278
Wheelock	175	1,668
Wilderspool	100	615
Willaston	186	1,325
Wilmslow	1,257	27,173
Winnington, Northwich	275	1,075
Winsford	1,024	22,473
Wistaston-road, Crewe	5	—
Witton, Northwich	172	1,565
Woodchurch-lane, Birkenhead	89	406
Woodley	286	4,273
* Woodside	25	264
Woodside Ferry, Birkenhead	346	4,199
Wybunbury	89	1,167
York-place, Birkenhead	243	1,564
TOTAL	115,486	1,682,650

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
CORNWALL:		£.
Alverton	91	565
Antony	86	349
Beacon-road, Newquay	3	3
Bodmin	1,490	27,704
Boscastle	174	3,008
Boscawen-street, Truro	22	136
Bowling-green, Falmouth	51	316
Bude	325	5,238
Callington	747	9,808
Calstock	653	1,901
Camborne	914	13,739
Camelford	289	5,573
Carn Brea	149	1,410
Causeway Head, Penzance	86	339
Cawsand	205	1,988
Chacewater	63	450
Charlestown	81	1,106
Chyandour	55	167
Constantine	63	471
Copperhouse, Hale	69	606
Coverack	16	35
Cury Cross Lanes	25	217
Daniel-street, Truro	52	339
Delabole, Camelford	40	586
Devoran	168	5,004
Dobwalls	36	498
Duloe	12	32
Egloskerry	6	17
Falmouth	1,991	35,162
* Ferris Town, Truro	40	227
Flushing	258	3,624
Fore-street (Newlyn) Penzance	9	52
Foundry-hill, Hale	27	153
Fowey	547	9,530
Goldsithney, Marazion	28	115
Gorran	66	787
Grampound	171	2,867
Grampound-road	136	1,869
Green Bank, Falmouth	12	86
Gulval	71	300
Gunnislake	177	2,398
Hayle	712	12,648
Heamoor, Penzance	55	166
Helford, St. Martin	34	71
Helston	624	8,983
Higher Bore-street, Bodmin	108	746
Kenwyn-street, Truro	38	49
Kilkhampton	264	4,266
Killigrew-street, Falmouth	10	12
Ladock	148	378
Launceston	1,267	20,118
Lelant	105	805
Lewannick	20	270
Liskeard	959	15,893
Looe	755	11,530
Lostwithiel	477	10,024
Ludgvan	48	417
Marazion	321	3,521
Marine Parade, Penzance	117	794
Market Jew-street, Penzance	11	74
Market Strand, Falmouth	184	840
Market-street, Liskeard	13	55
* Medrose	48	566
Menheniot	77	1,382
Mevagissey	244	3,823
Millbrook	270	986
Mount Charles, St. Austell	57	398
Mousehole, Penzance	24	24
Mullion	22	36
Mylor Bridge	92	706
Nanpean	44	371
Newlyn	309	1,678
Newport, Launceston	120	920
Newquay	512	8,777
North Hill, Launceston	38	190
Padstow	493	12,729
Par	157	3,220
Par Station	81	1,169
Pendeen	54	74
Penryn	793	12,023
Pensilva	102	1,364
Pentewan	31	137
Penzance	2,733	38,748
Perranarworthal	117	2,213
Perranporth	70	675
Perranwell Station	29	217
Polperro	47	1,189
Polruan	72	1,546
Porthleven	236	2,672
Porthminster	2	1
Port Isaac	272	5,789
Portreath	114	1,328
Portscatho	53	1,449
Praze	67	548
Probus	182	1,760
Redruth	2,055	30,030
Rilla Mill, Callington	33	16
Roche	195	4,247
* Rowe	18	234
Ruan High Lanes	89	1,080
Ruan Minor	64	755
St. Agnes	288	8,373
St. Austell	1,711	40,010
St. Blazey	196	4,111
St. Breward	64	216
St. Buryan	30	335
St. Columb	633	10,475
St. Columb Minor	97	1,940
St. Day	291	3,830
St. Germans	275	3,357
St. Ives	586	7,156
St. Just	195	2,503
St. Keverne	101	1,646
St. Martin	18	85
St. Martin's (Scilly)	6	2
St. Mawes	71	751
St. Mellion	18	64
St. Minver	47	169
St. Newlyn East	115	1,973
St. Stephen	9	104
St. Teath	36	320
St. Tudy	54	245
Saltash	509	5,799
Scilly	261	6,661
Scorrier	62	1,228
Sennen	17	106
Stratton	389	6,201
Summercourt	39	154
Tamar-street, Saltash	14	28
The Bar, Falmouth	48	563
The Lizard	105	1,505
The Quay, Penzance	52	257
Tideford	80	182
Tintagel	7	128
Torpoint	487	4,344
Trafalgar-square, Truro	34	165
Treen	20	135
Tregony	94	2,835
Tresco, Scilly	60	986
* Trevena	24	560
Truro	4,686	140,322
Tucking Mill, Camborne	65	172
Tywardreath	80	740
Victoria-terrace, Newquay	9	76
Wadebridge	512	12,201
West End, St. Austell	129	1,159
West-street, Penryn	38	66
Whitestone, Holworthy	17	62
TOTAL	38,469	648,935
CUMBERLAND:		
Abbeytown	82	1,283
Allonby	62	645
Alston	204	1,405
Armathwaite	158	1,076
Aspatria	482	3,096

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
CUMBERLAND—*continued.*		£.
Bassenthwaite	45	154
Beckermet	109	1,862
Bootle	73	955
Botchergate, Carlisle	677	5,018
Bowness	86	775
Braithwaite	48	116
Brampton	402	8,047
Brigham	23	30
Burgh-by-Sands	7	58
Caldbeck	59	589
Calderbridge	94	978
Caldewgate, Carlisle	278	1,307
Carlisle	4,488	65,294
Castle Carrock	12	10
Castletown, Penrith	101	383
Cleator	153	1,699
Cleator Moor	632	6,769
Cockermouth	1,413	16,334
Crosby	87	406
Cross Hill, Workington	51	302
Culgaith, Carlisle	28	39
Dalston	226	1,676
Dearham	112	1,107
Denton Holme, Carlisle	319	1,202
Distington	173	1,282
Egremont	256	2,728
Eskdale, Carnforth	10	111
Flimby	122	539
Frizington	329	3,248
Gilsland	61	586
Glenridding	26	332
Gosforth	66	723
Great Broughton, Cockermouth	11	135
Great Clifton	138	873
Gretna	14	195
Greystoke	90	854
Hallbankgate, Carlisle	62	519
Harrington	204	2,068
Havelock-road, Workington	107	242
Haverigg, Millom	55	433
High Lorton, Cockermouth	9	14
* Holborn Hill	23	565
Holmrook	186	3,444
Keswick	755	8,614
Kirkoswald	183	2,711
Langwathby	122	1,473
Lazonby	52	136
Lismore-street, Carlisle	18	18
Longtown	198	3,451
Maryport	1,567	15,619
Mealsgate	72	1,257
Middlegate, Penrith	225	1,330
Millom	1,102	12,393
Moor Row	138	1,226
Moss Bay, Workington	232	980
Nenthead	25	352
Netherton, Maryport	13	31
North Side, Workington	54	150
Parton	157	1,372
Penrith	2,835	44,544
Penruddock	31	54
Pooley Bridge	58	458
Portinscale, Keswick	35	424
Ravenglass	164	2,216
* Rickergate	12	2
Rosthwaite	28	152
St. Bees	190	1,952
Scotby, Carlisle	37	21
Scotch-street, Carlisle	79	483
Seascale	85	950
Seaton	70	316
Silecroft	55	820
Silloth	390	4,421
Skelton, Penrith	15	53
Southwaite, Carlisle	11	76
Stanwix, Carlisle	64	409
Station-road, Workington	238	1,194
Station-street, Keswick	36	121
Tangier-street, Whitehaven	163	988
Threlkeld	60	183
Vulcan's-lane, Workington	141	371
Warwick Bridge	69	879
Watermillock	4	4
Wetheral	98	830
Whitehaven	2,731	32,404
Wigton	791	5,966
Workington	1,978	22,416
TOTAL	27,834	315,326
DERBY:		
Abbey-street, Derby	256	2,452
Alfreton	1,064	22,143
All Saints, Derby	17	82
Alvaston	237	3,130
Ambergate	176	1,694
Appleby Magna	171	3,345
Ashbourne	1,645	24,514
Ashbourne-road, Derby	156	880
Ashford	53	425
Ashover	243	4,425
Aston-on-Trent	8	89
Awsworth-road, Ilkeston	33	71
Bakewell	886	12,837
Bamford	85	607
Barlborough	101	1,682
Barlow, Chesterfield	1	—
Barrowhill	249	4,663
Baslow	247	2,507
Bath-street, Ilkeston	775	5,278
Belper	1,107	16,408
Blackwell, Alfreton	69	777
Bolsover	415	5,374
Bonsall	70	173
Borrowash, Derby	59	263
Bradwell	68	1,364
Brailsford	158	1,084
Bretby	40	795
Bridge-street, Belper	12	18
Brimington	335	6,674
Brook-street, Derby	180	1,915
Burbage	193	2,475
Buxton	1,670	28,715
* California	46	705
Calver	81	514
Castleton	88	2,183
Chapel-en-le-Frith	605	7,090
Chellaston	69	694
Chesterfield	4,894	112,156
Chinley, Stockport	38	435
Church Broughton	42	680
Church Gresley	575	6,270
Church-street, Ilkeston	23	31
Claycross	1,049	17,440
Clown	246	3,073
Codnor	327	7,151
Cotmanhay, Ilkeston	44	248
Coton-in-the-Elms	103	1,137
Crich	302	4,256
Cromford	327	5,586
Cutthorpe	57	325
Danesmoor	121	364
Darley Abbey	66	243
Derby	9,881	163,795
Derwent	75	1,215
Dinting	97	791
Doveholes	9	138
Doveridge	44	200
Draycott	190	1,874
Dronfield	475	7,886
Duffield	360	4,510
Duffield-road, Derby	396	5,549
Eckington	835	13,678
Edensor	68	515
Etwall	124	1,600
Eyam	241	5,458
Fairfield, Buxton	367	2,951
Fairfield Common, Buxton	11	66

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
DERBY—*continued.*		£.
Foljambe-road, Chesterfield	19	88
Foston	28	80
Gallow's Inn	72	396
Glossop	2,011	41,681
Grassmoor	30	211
Great Longstone, Bakewell	48	253
Green-lane, Derby	349	2,976
Hadfield	900	15,366
Hallam Fields	77	890
Hartington	216	4,459
Hasland	144	1,684
Hathersage	221	3,091
Hayfield	236	5,573
Heage	33	543
Heanor	728	12,036
Heath	259	1,869
Higher Buxton	782	6,478
Hilton, Derby	94	95
Hognaston	35	354
Holloway, Derby	17	77
Holymoorside	34	283
Holywell Cross, Chesterfield	100	1,038
Hope	125	1,696
Idridgehay	35	318
Ilkeston	1,862	28,066
Ironville	871	12,559
Junction-street, Derby	109	324
Kedleston-road, Derby	49	354
Kilburn	236	3,058
Killamarsh	478	7,286
Lea Bridge	130	1,079
Linton	118	1,419
Litchurch, Derby	724	8,598
Little Eaton	44	195
Little Over	55	246
Long Eaton	1,140	15,868
Longford	51	772
Lordsmill-street, Chesterfield	32	212
Lower Brampton	17	38
Mackworth	26	44
Mansfield-road, Derby	51	344
Marlpool	94	416
Matlock Bank	362	2,961
Matlock, Bath	585	12,854
Matlock Bridge	658	10,883
Matlock Green	109	773
Measham	195	2,389
Melbourne	657	8,275
Mickleover	69	251
Midland-road, Derby	1,277	19,789
Milford, Derby	72	417
* Morley, Derby	25	59
Morton, Alfreton	32	109
Mosborough	111	413
Newbold-road, Chesterfield	110	792
New Brampton, Chesterfield	169	1,053
New Mills	636	12,574
New Normanton	219	1,762
Newton, Alfreton	73	793
New Town, Derby	73	94
New Tupton	40	216
New Whittington	437	8,654
North Wingfield	78	525
Nottingham-road, Derby	178	1,627
Ockbrook	297	3,781
Old Whittington	233	3,183
Osmaston	21	24
Osmaston-road, Derby	435	2,981
Parliament-street, Derby	140	622
Parwich	39	298
Pear Tree, Derby	170	987
Pentrich	102	573
Pilsley	334	5,902
Pinxton	176	1,586
Pleasley	76	1,392
Quarndon	102	783
Renishaw	215	2,316
Repton	280	4,323
Riddings	531	6,613
Ripley	1,591	26,801
Rolleston	41	256
Rose Hill, Derby	1,375	12,191
Rowsley	143	1,611
St. George's, Derby	53	76
St. Thomas's, Derby	80	467
Sandiacre	247	2,742
Sawley	132	1,251
Selston	76	634
* Shaftesbury-street, Derby	187	1,125
Shardlow	267	2,952
Sheffield-road, Chesterfield	76	368
Shirland	87	428
Siddall's-road, Derby	43	281
Smalley	280	2,000
Somercotes	273	1,662
South Normanton	486	6,540
South Wingfield, Alfreton	2	7
Spondon	366	3,626
Spring Gardens, Buxton	101	367
Stanton-by-Dale	14	42
Stapenhill	369	3,146
Station-road, Ilkeston	43	74
Staveley	818	17,336
Stone Broom	291	3,205
Sudbury	270	4,918
Swadlincote	608	10,312
Swanwick	118	2,308
Taddington	36	257
The Spot, Derby	288	1,581
Tib Shelf	331	6,390
Tideswell	417	9,304
Tissington	31	303
Two Dales	85	816
Uttoxeter Old-road, Derby	318	2,622
Walton-on-Trent	44	1,013
Wensley, Matlock Bath	22	67
Whatstandwell Bridge	44	347
White Lion-square, Ilkeston	12	55
Whittington Moor	827	8,293
Whitwell	169	1,969
Willington	97	712
Wilmorton	160	530
Winster	234	4,989
Wirksworth	729	8,752
Woodville	536	9,566
Youlgrave	163	1,642
TOTAL	68,031	1,008,640
DEVON:		
Albert-road, Devonport	223	1,323
Alphington	153	1,169
Appledore	469	5,803
Ashburton	539	9,881
Aveton Gifford	41	425
Avonmouth	233	1,624
Axminster	809	10,394
Babbicombe	307	4,521
Bampton	460	6,655
Barbican, Plymouth	99	727
Barnstaple	4,433	67,656
Beaford	65	859
Bear-street, Barnstaple	60	382
Beaworthy	31	186
Beer	120	2,014
Beer Alston	190	653
Belgrave-road, Plymouth	57	132
Bideford	2,522	45,900
Bishop's Teignton	132	1,618
Bitton-street, Teignmouth	90	412
Black Torrington	39	191
Bovey Tracey	536	11,200
Bow, Exeter	222	2,654
Bradninch	187	2,310
Bradworthy	26	187
Bramford, Speke	69	265
Brandis Corner	112	327

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		£.
DEVON—*continued.*		
Braunton	343	5,218
Brixham	1,083	16,317
Brixton, Plymouth	32	316
Broad Clyst	128	894
Buckfastleigh	312	8,221
Budleigh Salterton	646	9,306
Cattedown, Plymouth	19	90
Cecil-street, Plymouth	817	7,308
Chagford	512	6,576
Charlotte-street, Devonport	128	689
Chelston	184	1,625
Cheriton Fitzpaine	38	233
Chillaton, Lewdown	13	63
Chittlehampton	47	233
Chudleigh	470	7,635
Chulmleigh	394	7,365
Church-street, Ilfracombe	109	756
Cliff-road, Paignton	24	127
Clovelly	182	5,944
Coads Green	41	323
Colaton Raleigh	2	—
Colebrook, Plympton	25	172
Colyford, Axminster	15	264
Colyton	425	5,978
Combe-in-Teignhead	98	526
Combe Martin	332	4,061
Copplestone	120	567
Cornwood	65	265
Crediton	870	14,553
Crown Hill, Plymouth	183	485
Cullompton	611	11,040
Culmstock	54	393
Dartmouth	1,656	27,877
Dawlish	1,173	17,633
Deptford-place, Plymouth	281	1,351
Devonport	5,484	80,265
Dodbrook	23	122
Dolton	74	687
Dunsford	75	794
Durnford-street, Plymouth	659	3,042
East Budleigh	182	1,421
East-the-Water, Bideford	19	7
Eldad, Plymouth	55	231
Ellacombe, Torquay	565	3,193
Exbourne	56	653
* Exchange, Plymouth	35	322
Exeter	5,933	106,440
Exeter-road, Crediton	28	138
Exeter-street, Plymouth	323	2,018
Exminster	52	131
Exmouth	2,602	36,638
Filleigh	110	1,095
Fleet-street, Torquay	191	1,180
Ford, Devonport	304	2,310
Fore-street, Exeter	1,415	12,939
Frogmore, Kingsbridge	19	240
Halberton	95	355
Ham-street, Plymouth	231	1,631
Harberton	114	984
* Harberton Ford	16	203
Hartland	144	2,236
Hatherleigh	215	4,210
Heavitree, Exeter	387	2,624
Hele, St. Mary Church	42	89
Hemyock	62	357
High Bickington	37	416
Higher Brixham	42	341
High-street, Plymouth	64	122
Holbeton	54	239
Holborn-place, Plymouth	365	1,764
Holcombe Rogus	92	940
Holsworthy	1,035	19,689
Honiton	1,228	17,778
Honiton Clyst	122	1,165
Horrabridge	290	3,199
Howell-road, Exeter	65	301
Ilfracombe	2,020	25,973
Instow	99	726
Ipplepen	219	1,501
Ivybridge	596	9,238
Johnston-terrace, Devonport	75	239
Kentisbeare	32	117
Kenton	106	1,035
Kingsbridge	888	15,469
Kingskerswell	297	2,411
Kingsnympton	46	249
Kingsteignton	238	1,597
King-street, Plymouth	213	542
Kingswear	140	1,432
* Knackersknowle	7	68
Laira	86	215
Larkbeare, Exeter	45	117
Lee Moor	28	309
Lewdown	118	685
Lifton	156	2,160
Lower Chelston, Torquay	40	105
Lucius-street, Torquay	348	3,929
Lustleigh, Newton Abbot	57	380
Lympstone	243	3,619
Lynmouth	109	1,004
Lynton	443	6,304
Magdalen-road, Exeter	496	5,971
Manor street, Plymouth	208	911
Marlborough-street, Devonport	54	322
* Marychurch	15	524
Merton	118	778
Millbay, Plymouth	276	1,735
Millbridge, Devonport	224	1,592
Modbury	340	5,487
Morchard Bishop	133	2,143
Moreton Hampstead	527	8,107
Morice Town, Devonport	1,242	15,169
Morthoe	61	527
Musbury, Axminster	30	294
Mutley, Plymouth	340	2,927
Newport, Barnstaple	125	1,207
Newton Abbot	2,719	45,377
Newton Ferrers	60	467
Newtown, Exeter	236	1,201
Northam	214	1,824
North Hill, Plymouth	778	7,954
North Lew, Beaworthy	3	23
North Molton	125	1,105
North Tawton	323	4,920
Okehampton	632	9,039
Okehampton-road, Exeter	48	113
Old Town-street, Plymouth	473	4,094
Oreston	188	222
Ottery St. Mary	638	9,516
Paignton	1,950	20,504
Parracombe, Barnstaple	40	126
Pembroke-street, Devonport	454	1,971
Pilton	155	619
Pinhoe, Exeter	34	169
Plymouth	7,998	128,258
Plympton	458	6,372
Polsloe Park, Exeter	48	198
Portland-street, Ilfracombe	204	1,690
Prince Town	354	5,606
Queen-street, Exeter	748	9,518
Queen-street, Newton Abbot	802	8,209
Regent-street, Plymouth	26	146
* Russell-street, Plymouth	124	662
St. Budeaux, Saltash	95	363
St. David's Hill, Exeter	131	1,133
St. James', Exeter	512	4,199
St. James'-place, Ilfracombe	135	818
St. Marychurch	964	16,723
St. Marychurch-road, Torquay	261	2,100
* St. Sidwells	424	5,604
St. Thomas, Exeter	1,088	11,610
Salcombe	421	5,991
Sampford Peverill	276	3,466
Sandford, Crediton	107	417
Seaton	330	5,740
Seymour-avenue, Plymouth	69	190
Shaldon	286	4,202
Shebbear	74	849

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
DEVON—*continued.*		£.
Sherwell-arcade, Plymouth	94	466
Sidbury	186	1,906
Sidmouth	1,053	15,299
Silverton	147	1,116
South Brent	310	4,496
South Molton	1,215	11,343
South-street, Exeter	809	7,574
Sparkwell, Plympton	14	84
Starcross	269	3,265
Sticklepath	83	502
Stockland, Honiton	16	57
Stoke Damerel	499	4,586
Stoke Fleming	98	632
Stonehouse, Plymouth	2,601	28,038
Sydney-road, St. Thomas	124	1,316
Tamerton Foliot	38	68
Tavistock	2,317	50,117
Teignmouth	2,172	32,893
Thorverton	79	686
Tipton St. John	43	242
Tiverton	2,510	36,488
Topsham	378	5,569
Torcross	239	3,512
Torquay	3,375	78,681
Torre, Torquay	1,072	15,494
Torrington	765	12,989
Totnes	1,254	21,587
Tracy-street, Plymouth	229	1,431
Turnchapel	49	135
Uffculme	427	5,661
Ugborough	58	342
Union-street, Plymouth	822	8,019
Union-street, Torquay	3,461	51,597
Up-Ottery, Honiton	24	30
Vauxhall-street, Plymouth	44	59
Victoria-road, Exeter	205	1,225
Wake-street, Plymouth	74	222
Waterloo-street, Devonport	71	476
Wellswood-place, Torquay	333	4,207
Wembworthy	58	980
Wesley-avenue, Plymouth	17	29
West End, Dawlish	197	531
Westexe, Tiverton	103	395
West Hoe, Plymouth	170	867
Westward Ho	190	3,516
Whimple	70	692
Willand	56	209
Wilton-street, Devonport	43	125
Winkleigh	99	1,001
Winner-street, Paignton	10	56
Witheridge	207	2,560
Woodbury	135	2,046
Woolacombe	20	109
Yarcombe	69	405
Yealmpton	181	2,925
Yelverton	55	206
York-street, Plymouth	297	2,671
TOTAL	111,937	1,548,539
DORSET:		
Abbotsbury	186	3,371
Albert-street (Newtown)	5	3
Ashley-road, Parkstone	39	87
Beaminster	647	11,625
Bere Regis	217	3,180
Bishop's Caundle	27	130
Blandford	2,665	68,215
Bourton	204	3,359
Bridport	2,321	39,138
Broadmayne	117	263
Broadwey	65	456
Broadstone, Wimborne	72	213
Broadwindsor	112	1,559
Buckland Newton	30	325
Canford Cliffs	15	168
Castletown	247	1,897

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
DORSET—*continued.*		£.
Cattistock	60	591
Cerne	217	3,240
Chapelhay, Weymouth	67	507
Charminster	87	579
Charmouth	315	3,265
Child Okeford	112	1,965
Chiswell	51	225
* Constitution-hill	47	164
Corfe Castle	393	6,552
Corscombe, Dorchester	22	44
Cranborne	341	5,654
Dorchester	3,457	57,810
Dorchester-road, Weymouth	109	716
Easton	557	8,653
Emerson-road, Poole	19	16
Evershot	207	2,901
Fontmell Magna	47	295
Fordington	59	474
Fortuneswell	1,049	11,843
Gillingham	639	10,201
Hamworthy, Poole	10	43
Haselbury Bryan	81	766
Heatherlands, Parkstone	139	287
High-street South, Poole	38	365
High West-street, Dorchester	33	149
Iwerne Minster	192	2,539
King-street, Weymouth	84	322
Kinson, Wimborne	8	698
Langton, Matravers	67	1,356
Leigh	63	554
Lennox-street, Weymouth	281	2,662
Longfleet, Poole	619	5,901
Lyme	801	12,118
Lytchett, Matravers	112	1,585
Lytchett Minster, Poole	3	9
Maiden Newton	192	3,693
Marnhull	147	2,352
Melbury Osmund, Dorchester	8	78
Melcombe Bingham, Dorchester	14	40
Melplash	19	95
Milborne St. Andrews	54	265
Milton Abbas	95	1,245
Moreton	36	693
Motcombe	81	130
Netherbury	1	—
Nether Compton	15	98
Newtown	93	289
New Winton	201	887
Okeford Fitzpaine	116	1,049
Parkstone	626	6,653
Piddletown	236	4,931
Piddletrenthide	88	1,410
Poole	2,020	33,212
Portesham	39	575
* Portland	26	753
Rousdon	35	148
Shaftesbury	1,461	33,791
Sherborne	2,585	55,422
Shillingstone	144	2,188
South Perrot	13	68
Spettisbury	37	357
Stalbridge	336	6,065
Station-road, Wimborne	66	269
Sturminster Marshall	56	553
Sturminster Newton	710	11,204
Swanage	698	12,726
Sydling	21	255
Tarrant Gunville	34	388
The Square, Wimborne	112	1,077
Upwey	106	880
Verwood	39	218
Wareham	1,142	18,090
West Chickerell	55	128

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
DORSET—*continued.*		£.
Westham, Weymouth	47	355
West Lulworth	47	627
Weymouth	4,365	74,826
Whitechurch	66	544
Wimborne	2,180	35,858
Winfrith	56	661
Witchampton	160	1,938
Wool	71	938
Wyhe Regis, Weymouth	42	246
Yetminster	119	1,050
TOTAL	36,265	598,356
DURHAM:		
Albert-road, Darlington	624	5,883
Albert-road, Jarrow	56	69
Annfield Plain	346	6,051
Askew-road, Gateshead	799	3,270
Aycliff	107	1,183
Bank Top, Darlington	709	6,126
Baring-street, South Shields	137	345
Barnard Castle	1,320	21,866
Bearpark Colliery	77	510
Belle Vue, West Hartlepool	214	349
Bensham, Gateshead	51	51
Bensham-road, Gateshead	32	32
Bill Quay	213	856
Birtley	417	2,996
Bishop Auckland	2,812	40,643
Bishop Middleham	59	235
Bishopton-lane. Stockton-on-Tees.	88	373
Blackhill	580	6,667
Blaydon-on-Tyne	731	6,746
Brandon Colliery	275	2,970
Bridge-street, Jarrow	29	86
Broughton-road, South Shields	57	184
Brunswick-street, Gateshead	334	893
Brunswick-street, West Hartlepool.	52	109
Burnhope	22	161
Burnopfield	230	1,850
Butterknowle	129	1,704
Byers Green	212	3,021
Carlton Ironworks	91	1,671
Cassop Colliery	86	1,014
Castle Eden Colliery	252	3,312
Castle Eden Station	331	7,910
Castleside	53	896
Castletown, Sunderland	86	293
Catchgate	94	783
Cecil-street, Stockton-on-Tees	206	808
Central Estate, Hartlepool	16	34
Charles-street, Hartlepool	86	246
Chester-le-Street	963	14,367
Chester-road West, Sunderland.	43	132
Church-street, West Hartlepool.	677	4,308
Coatsworth-road, Gateshead	365	1,074
Cockerton	72	203
Cockfield	140	2,220
Colliery-row, Fence Houses	65	278
Consett	938	13,451
Cornsay Colliery	231	2,242
Coronation-street, Sunderland	147	190
* Corporation Quay, South Shields.	49	205
Coundon	326	4,676
Cows Hill	80	2,567
Coxhoe	267	7,226
Craghead	78	214
Croft	262	3,281
Crook	1,120	19,146

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
DURHAM—*continued.*		£.
Croxdale Colliery, Durham	59	69
Darlington	4,488	73,136
Deckham Hill, Gateshead	54	116
Deptford, Sunderland	404	1,143
Dipton	369	4,139
Dock-street East, Sunderland	663	3,019
Duke-street, Darlington	27	42
Duncow, Gateshead	37	67
Dunston	231	600
Durham	3,805	78,843
* Durham-terrace, West Hartlepool.	45	264
Easington	109	1,048
Easington-lane, Fence Houses	308	5,248
East Boldon	137	805
East Bourne, Darlington	69	196
East End, Sunderland	234	321
East Howle Colliery	40	257
East Jarrow	104	367
East Morton	98	876
Ebchester	138	1,398
Edmondsley	111	587
Egglestone	43	496
Eldon-street, Stockton-on-Tees.	20	35
Esh	60	133
Esh New Winning	116	638
Evenwood	195	2,210
Fatfield	137	1,195
Felling	1,867	10,596
Fence Houses	540	10,056
Ferry Hill	331	5,887
Ferry Hill Village	122	991
Fighting Cocks	60	280
Fish Quay, West Hartlepool	6	22
Frank-terrace, Gateshead	485	2,176
Frosterley	112	1,689
Gainford	180	1,750
Gateshead	4,716	51,863
Gilesgate, Durham	323	2,267
Gilesgate Moor	116	595
Greatham, West Hartlepool	139	1,107
Greenbank, Darlington	1	—
Green-street, South Shields	1,819	12,979
Hamsterley Colliery, Ebchester	146	252
Hartlepool	2,376	27,710
Harton Colliery, South Shields	108	792
Haswell	387	7,522
Haughton-le-Skerne, Darlington.	49	190
Havannah	153	747
Haverton Hill	187	857
Hebburn	1,225	9,543
Hebburn Colliery	254	1,174
Hebburn New Town	587	3,588
Heighington	73	322
Hendon, Sunderland	3,236	29,391
Hetton Downs	326	2,307
Hetton-le-Hole	632	11,237
High Fell, Gateshead	136	796
High Spen	80	282
* High-street, Jarrow	10	15
High-street, Stockton-on-Tees	318	2,033
High-street West, Sunderland	291	1,366
High West-street, Gateshead	710	4,099
Holborn, South Shields	273	2,163
Hopetown, Darlington	13	10
Horse Market, Darlington	96	771
Houghton-le-Spring	936	16,538
Howden-le-Wear	286	2,809
Hunwick	150	746
Hurworth	131	1,155
Hylton	458	5,583
Hylton road West, Sunderland	137	271
Jarrow	4,330	45,795

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
DURHAM—*continued.*		£.
* Kaiser-terrace	75	272
Kelloe	184	1,174
Killinghall-street, Darlington	134	388
Kirk Merrington	54	626
Lanchester	197	2,266
Langley Moor	377	3,330
Langley Park	104	2,265
Leadgate	260	3,367
Linden-terrace, Sunderland	71	150
Lintz Green	114	950
Low Fell	664	4,213
Low Moorsley	31	130
Low Team	415	1,938
Ludworth	60	336
Lynn-street, West Hartlepool	54	88
Marley Hill	161	597
Marsden Colliery	115	809
Medomsley	34	107
Meldon-terrace, South Shields	110	292
Middleton, West Hartlepool	195	727
Middleton-in-Teesdale	219	2,086
Middleton-one-Row	110	503
Middleton-road, West Hartlepool.	134	496
Mill Dam, South Shields	38	124
Millfield, Sunderland	1,059	6,808
Milton-street, West Hartlepool	605	3,552
Monkwearmouth	3,278	21,087
Mount Pleasant, Gateshead	237	646
Mount Pleasant, Spennymoor	400	2,983
Murton Colliery	556	7,346
Neasham, Darlington	26	131
Nelson-square, Sunderland	60	26
Nettlesworth	98	457
Newbottle	144	1,918
New Brancepeth Colliery	47	431
New Elvet, Durham	38	35
Newfield, Willington	55	248
New Seaham	454	7,508
New Shildon	552	5,414
New Silksworth	250	1,794
New Washington	124	662
Nobles Bank, Sunderland	37	73
North-road, Darlington	247	1,517
North-road, Durham	762	7,147
Norton, Durham	427	3,942
Norton-road, Stockton-on-Tees	1,048	6,670
Ocean-road, South Shields	149	402
Ormonde-street, Jarrow	35	53
* Osborne-place, Gateshead	194	1,098
Ouston	229	680
Pallion, Sunderland	94	545
Park Gate, Darlington	186	713
Pelton, Chester-le-Street	47	43
Pelton Fell	319	4,162
Philadelphia	357	4,143
Piersebridge	76	745
Pit Hill	417	2,187
Port Clarence	179	1,862
Portland-place, Darlington	314	2,629
Portrack-lane, Stockton-on-Tees.	280	880
Prince Consort-road, Gateshead.	256	1,027
Prissick-street, Hartlepool	113	164
Prudhoe	399	7,377
Quarrington Hill, Coxhoe	19	62
Quebec	124	1,358
Queen-street, Stockton-on-Tees.	17	9
* Raby-street, Gateshead	17	38
Rise Carr	49	115
Roker, Sunderland	58	135
Roker-avenue, Sunderland	106	320
Rushyford	62	686
Rutland-terrace, Stockton-on-Tees.	54	111
Ryhope, Sunderland	301	1,855
Ryhope Colliery	399	7,990
Ryton	308	2,995
Sacriston	224	1,294
Sadberge	46	472
St. John's Chapel, Darlington	111	2,578
St. Mark's, Sunderland	546	3,472
Salem-street, Sunderland	562	3,887
Seaham Harbour	1,246	22,435
Seaton Carew	178	3,112
Sedgefield	339	5,070
Sherburn	289	6,810
Sherburn Hill	137	1,379
Shildon	586	6,332
Shincliffe Colliery	33	625
Shincy Row	369	4,795
Shotley Bridge	334	4,563
Shotton Colliery	133	2,238
* Silksworth Colliery	342	5,773
Silksworth-row, Sunderland	1,451	16,740
South Cambridge-terrace, Stockton.	54	246
South Church	130	614
South Frederick-street, South Shields.	46	123
South Hetton	211	2,567
South Moor, Chester-le-Street	78	214
South-road, Bishop Auckland	77	425
South Shields	5,430	63,856
Southwick, Sunderland	1,000	5,749
Spennymoor	1,342	20,788
Springwell, Gateshead	32	105
Staindrop	347	3,973
Stanhope	321	6,949
Stanley	185	2,670
Station-street, Sunderland	41	67
Stella	117	770
Stockton-on-Tees	5,682	75,270
Stockton-road, Sunderland	659	7,268
Stranton, West Hartlepool	1,059	7,707
Suffolk-street, Sunderland	351	2,253
Sunderland	9,066	157,311
Sunnyside	59	236
* Swalwell	90	477
Tanfield Lea, Lintz Green	27	89
Tantobie	200	1,624
Tatham-street, Sunderland	197	781
The Delph	28	295
The Docks, Sunderland	102	782
The Exchange, Sunderland	1,310	8,647
The Royalty	230	1,020
Thornley	333	3,414
Throston, Hartlepool	555	3,078
Tilery-terrace	300	1,584
Toft Hill	164	2,060
Tow Law	507	6,018
Trimdon Colliery	170	1,485
Trimdon Grange	247	3,920
Tudhoe Colliery	323	5,062
Tunstall-road, Sunderland	188	917
Tyne Docks, South Shields	929	9,020
Ushaw, Durham	25	265
Ushaw Moor, Durham	57	22
Usworth Colliery, Washington Station.	36	33
Varo-street, Stockton-on-Tees	47	83
Victoria-road, Darlington	19	148
Villette-road, Sunderland	228	1,002
Vine-place, Sunderland	65	259
Waldridge Colliery, Chester-le-Street.	37	56
Washington Station	352	3,669
Washington Village	221	2,341
Waterhouses	350	2,982
Wearmouth Colliery, Sunderland.	535	1,024
West Auckland	408	4,250
West Boldon	177	1,188

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
DURHAM—*continued.*		£.
Westbrook, Darlington	303	3,177
West Cornforth	227	2,916
Westgate	101	544
West Hartlepool	4,554	55,216
Westoe, South Shields	312	2,278
Westoe-lane, South Shields	57	107
West Rainton	308	3,114
Wheatley Hill	101	606
Whickham	209	880
Whitburn	196	1,540
* Whitehall-road, Gateshead	172	447
Whorlton	53	556
Willington	806	10,875
* Windmill Hill, Gateshead	704	3,283
Wingate	489	6,327
Wingate Station	62	117
Winlaton	183	892
Winston	27	178
Winterton	35	435
Witton Gilbert	102	1,725
Witton-le-Wear	152	2,048
Witton Park	296	1,583
Wolsingham	481	7,165
Wolviston, Stockton-on-Tees	16	90
Woodland	70	790
Wooley-terrace	92	585
Wreckenton	220	1,653
Yarm-lane, Stockton-on-Tees	145	708
TOTAL	130,563	1,447,725
ESSEX :		
Abridge	159	1,418
Ardleigh	170	3,187
Ashdon, Saffron Walden	59	364
Aveley	195	2,836
Baddow-road, Chelmsford	17	25
Barking	2,614	34,998
* Barking-road, 152, near Hermit-road, E.	1,808	22,807
* Barking-road, 351, Plaistow, E.	1,106	12,746
Barkingside	195	2,603
Battles Bridge	172	3,452
Beckton	144	1,141
Bergholt-road, Colchester	21	110
Billericay	668	17,577
Birch	82	853
Blackmore	113	1,193
Bocking Church-street	66	374
Bocking-street, Braintree	120	1,448
Boreham	72	513
Bowers Gifford	1	30
Boxted, Colchester	28	159
Bradwell, Maldon	47	553
Braintree	2,731	81,056
Brentwood	3,293	64,978
Brightlingsea	966	19,058
Brook-street, Brentwood	8	39
Broomfield	88	952
Broxted	22	159
Buckhurst Hill	1,464	18,664
Buckhurst Hill Station	205	1,770
Burnham	560	14,248
Butt-road, Colchester	80	170
Cambridge Town, Shoebury-ness.	29	35
Canning Town, Bidder-street, No. 120, E.	110	396
Canning Town, Barking-road, No. 152, near Hermit-road, E.	1,558	14,079
Canning Town, Malmesbury-road, E.	186	871
* Canning Town, Rathbone-street, E.	412	1,531
Canning Town, No. 35, Roscoe-street, E.	166	411
Canning Town, No. 14, Victoria Dock-road, E.	4,678	60,821
Castle Hedingham	523	19,185
Cattawade, Manningtree	15	31
Chadwell	404	5,158
Chapple	46	221
Chelmsford	6,505	182,458
Chigwell	267	4,959
Chigwell-road	187	3,995
Chigwell-row	86	767
Chingford, Station-road	692	6,582
Chingford, Hale End	18	113
Chipping Hill	45	902
Churchgate-street, Harlow	12	28
Clacton-on-Sea	781	8,840
Clavering Newport	30	231
Coggeshall	750	16,789
Colchester	6,949	141,669
Crouch-street, Colchester	168	1,731
* Crownfield-road, E.	330	3,452
Custom House Station, E.	1,911	20,680
Dagenham	121	1,036
Danbury	147	3,180
Dedham	521	10,690
* Dock-road, Tilbury Docks	37	324
Dovercourt	544	7,138
Duke-street, Chelmsford	188	1,728
Dunmow	1,089	24,807
Earl's Colne	541	14,199
East Bergholt	219	2,865
East Ham, High-street, E.	885	10,413
East Ham, Katherine-road, E.	51	99
East Hill, Colchester	299	2,449
East-street, Barking	69	263
* East Tilbury	17	31
Elmdon	106	2,792
Elmstead, Colchester	17	270
Elsenham, Bishop's Stortford	37	126
Epping	1,316	29,366
Felstead	370	7,115
Finchingfield	208	5,974
Ford-street, Colchester	23	408
Forest Gate, No. 60, Woodgrange-road, E.	3,776	48,181
Forest Gate, Dames-road, E.	611	4,813
Forest Gate, Gipsy-lane, E.	75	286
Forest Gate, Godwin-road, E.	162	892
Forest Gate, Odessa-road, E.	644	3,705
Forest Gate, Red Post-lane, E.	10	59
Forest Gate, No. 288, Romford-road, E.	932	9,956
Forest Gate, No. 471, Romford-road, E.	302	2,231
Forest Gate, Studley-road, E.	40	85
Forest Gate, Thorpe-road, E.	269	688
Forest Gate, Upton-lane, E.	231	1,184
* Forest-lane, E.	246	3,216
Frinton-on-Sea	19	31
* George-lane	290	3,314
* Gipsy-lane, E.	731	4,943
Golding's Hill	59	421
Gosfield	93	379
Grays	1,984	32,152
Great Baddow	347	3,869
Great Bardfield	307	8,404
Great Bentley	188	4,769
Great Chesterford	260	3,090
Great Clacton	144	2,140
Great Holland	27	43
Great Horkesley	18	92
Great Oakley	21	50
Great Totham	31	480
Great Wakering	244	6,371
Great Waltham	308	6,414

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
ESSEX—*continued.*		£.
Great Warley	25	32
Great Yeldham	167	2,732
Hadleigh	70	440
Halstead	1,601	47,501
Harlow	1,017	24,655
Harold Wood	74	258
* Harrow Green, N.E.	960	9,528
Harwich	1,638	35,048
Hatfield Broad Oak	110	1,722
Hatfield Peverel	195	1,968
Havering	183	3,160
Heron Gate	162	1,450
Heybridge	277	6,630
Heydon	81	711
* Higham Hill, Walthamstow	248	1,874
High Easter	73	1,092
High Garrett	19	113
High-street, Colchester	216	1,946
High-street, Grays	198	1,589
High-street, Romford	63	138
* Hoe-street, Walthamstow	287	4,636
Hornchurch	451	8,509
Horndon-on-the-Hill	172	6,262
* Howards-road, E.	81	977
Hutton, Brentwood	5	3
Ilford	1,913	28,312
Ilford Park, Ilford	62	493
Ingatestone	622	14,107
Kelvedon	594	11,063
Kelvedon Common	56	332
Kirby Cross, Colchester	22	252
Latchingdon	62	622
Leigh	485	11,271
Lexden	118	1,820
* Leyton	135	1,552
Leyton, Broadway	770	5,897
Leyton, Capworth-street	200	881
Leyton, Church-road	657	6,281
Leyton, High-street	448	7,208
Leyton, Lea Bridge-road	463	3,536
Leyton, near Town Hall	1,160	10,673
Leyton Green	413	4,445
* Leyton-street	19	456
Leytonstone, Cann Hall-road, N.E.	1,134	6,151
Leytonstone, Grove Green-road, N.E.	97	266
Leytonstone, Harrow-green, N.E.	776	5,698
Leytonstone, Harrow-road, N.E.	251	1,081
Leytonstone, Holloway Down, N.E.	1,234	10,326
Leytonstone, near the Church, N.E.	3,185	39,704
Leytonstone, The Pavement, N.E.	478	5,627
* Leytonstone-road, E.	1,626	21,632
Little Heath	151	1,088
* Little Ilford	54	618
Little Thurrock, Grays	46	251
Little Waltham	5	5
London-road, Southend	121	599
Loughton	988	12,628
Magdalen Green, Colchester	33	138
Maldon	2,455	70,954
Manningtree	847	20,992
Manor Park, corner of Manor Park-road, Little Ilford.	1,262	12,012
Manor Park, Third-avenue	56	212
Marine-parade, Southend	468	4,602
Market-place, Romford	31	223
Marks Tey	61	601
Maryland Point	1,216	15,746
Matching Green	48	231
Mistley	192	3,087
Moulsham, Chelmsford	233	3,621
Mountnessing	99	1,099
Navestock Side	90	304
Nazeing	60	354
Netteswell Cross	58	311
New Beckton	132	815
Newport	329	6,969
New-street, Chelmsford	14	37
Newtown, Colchester	197	2,195
North Woolwich	1,350	18,672
North Woolwich-road, Gordon-terrace.	315	1,535
* Odessa-road, Forest Gate	296	3,566
Ongar	1,375	34,152
Orsett	245	5,181
Park-street, Southend	650	8,175
Passingford Bridge	62	916
Pebmarsh	15	96
Plaistow, 245, Barking-road, near Star-lane, E.	89	463
Plaistow, 351, Barking-road, near Balaam-street, E.	713	5,155
Plaistow, 526, Barking-road, opposite Greengate-street, E.	464	3,238
Plaistow, High-street, E.	2,579	35,949
* Plaistow, Brooks-road, E.	111	1,075
Plaistow, Grange-road, E.	275	2,045
Plaistow, Pelly-road, E.	780	5,666
Plaistow, Plashet-grove, E.	414	1,825
Plaistow, Priory-road, E.	233	1,164
Plashet-road, Plaistow, E.	656	5,608
* Porters Town	84	467
Prittlewell	261	4,052
Purfleet	226	5,502
Quendon	19	221
Rainham	434	7,353
* Rathbone-street, Canning Town	310	2,163
Rayleigh	539	13,002
Rayne, Braintree	26	251
Rochford	805	21,471
Romford	3,314	69,675
* Romford-road, Stratford, E.	489	4,970
Roxwell, Chelmsford	35	161
Rowhedge	111	817
Royal Albert Docks	315	4,002
Roydon	95	769
Saffron Walden	2,360	66,241
St. Botolphs, Colchester	1,005	7,420
St. Mary's-road, Ilford	93	613
St. Osyth	193	3,834
Saling	35	563
Shoeburyness	1,156	11,868
Sible Hedingham	75	1,086
Silvertown, Market-place, E.	513	5,224
Silvertown, near Station, E.	696	4,900
Snakes-lane, Woodford Green	114	1,031
South Benfleet	123	1,370
Southchurch-road, Southend	283	2,411
Southend-on-Sea	2,580	41,937
Southminster	360	11,959
South Ockendon	232	2,357
Southweald	284	1,511
South Woodford, George-lane	457	3,088
Springfield Hill, Chelmsford	21	78
Stanford-le-Hope	392	6,493
Stanley-road, Southend	56	104
Stansted	675	15,744
Station-road, Colchester	227	2,020
Stebbing, Chelmsford	12	96
Steeple Bumpstead	142	2,530
* Stephens-road, West Ham	102	966
Stock	123	872
Stoke-by-Nayland	186	2,302
Stow St. Mary's	48	294

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continurd.*		
ESSEX—*continued.*		£.
Stratford, E.	8,081	150,949
* Stratford, Chatsworth-road, E.	134	929
Stratford, Crownfield-road, E.	673	3,598
Stratford, Forest-lane, the Pavement, E.	372	2,881
Stratford, High-street, E.	238	3,693
Stratford-le-Bow, E.	1,568	14,384
Stratford, Leyton-road, E.	677	4,784
Stratford, Leytonstone-road, E.	654	6,025
Stratford, New Town, E.	912	11,034
Stratford, 137, Romford-road, E.	312	2,851
Stratford, Vicarage-lane, E.	930	7,964
Takeley	46	648
Tanner-street, Barking	28	70
Terling	98	660
Thaxted	392	11,282
The Hythe, Colchester	241	2,962
Theydon Bois	76	365
Thorpe-le-Soken	263	5,083
Thorrington, Colchester	19	154
Tilbury	217	1,471
* Tilbury Docks	199	2,701
* Tilbury-road, Plaistow, E.	9	264
Tillingham	226	4,847
Tiptree Heath	226	4,570
Tollesbury	216	4,529
Tolleshunt D'Arcy	167	2,756
Trinity-street, Halstead	101	1,390
Upminster	424	6,235
* Upton, 288, Romford-road, E.	1,788	23,700
Upton Park, near station, E.	2,266	24,166
Victoria-road, Romford	628	7,189
Waltham Abbey	1,406	25,140
Walthamstow, Boundary-road	344	2,117
Walthamstow, Grove-road	354	2,032
Walthamstow, Higham Hill	37	97
Walthamstow, High-street	1,060	7,630
Walthamstow, Hoe-street, near station.	839	9,106
Walthamstow, Hoe-street North	515	3,119
Walthamstow, Markhouse-road.	645	4,085
Walthamstow, Orford-road	2,012	29,969
Walthamstow, Pretoria-avenue	261	1,157
Walthamstow, St. James'-street	2,239	21,821
Walthamstow, Whip's-cross	84	367
Walthamstow, Wood-street	1,126	15,034
Walton-on-Naze	564	8,349
Wanstead	1,579	24,003
Warley Common	1,115	14,240
Warley-road, Brentwood	289	2,527
Weeley	181	2,930
West Bergholt	25	59
West Ham, West Ham-lane, E.	2,443	30,641
West Ham, Portway, E.	382	2,761
West Ham, Stephen's-road, E.	154	635
West Mersea	130	1,394
West Thurrock	126	1,022
West Tilbury	80	116
Wethersfield	141	2,450
* Whip's Cross	146	2,063
White Notley	14	134
White Roding	38	544
Wickford	135	1,262
Wimbish	62	872
Witham	1,816	50,374
Wivenhoe	783	13,278
Woodford	980	13,861
Woodford Bridge	134	800
Woodford Green	1,786	30,023
Woodford Wells	16	78
Writtle	287	4,027
TOTAL	174,641	2,717,819

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
GLOUCESTER:		£.
Albion-street, Cheltenham	66	478
Alma Vale, Clifton	455	5,114
Almondsbury	310	6,455
Amberley, Stroud	10	15
Andoversford	190	4,052
Ashley Down, Bristol	28	69
Ashley Hill, Bristol	128	450
Ashley-road, Bristol	1,643	17,177
Ashton Gate, Bristol	378	2,931
Avening	27	49
Badminton	239	4,677
Barton Hill, Bristol	762	5,170
Barton-street, Gloucester	66	374
Bath-road, Bristol	68	109
Bath-road, Cheltenham	99	539
Beckford	113	1,582
Bedminster Parade, Bristol	1,101	8,763
Berkeley	635	10,575
Bibury	109	2,290
Bishop's Cleeve, Cheltenham	14	65
Bisley	59	624
Bitton, Kingswood	40	234
Blakeney	438	8,256
Bourton-on-the-Water	472	5,721
Bowbridge, Stroud	27	98
Bream	205	3,625
Brimscombe	263	3,584
Bristol Exhibition, Bristol	9	34
Bristol-road, Gloucester	50	157
Bristol	15,260	394,172
Broadmead, Bristol	91	635
Cainscross	1,150	37,791
Cam	287	4,482
Cambridge	29	275
Campden	493	8,732
Castle-street, Bristol	1,054	11,014
Chalford	423	5,600
Charfield	24	155
Charlton Church, Cheltenham	21	96
Charlton Kings	426	4,494
Cheltenham	8,495	160,737
Cheltenham-road, Bristol	1,598	14,839
Chipping Sodbury	773	12,345
Churchdown, Gloucester	29	54
Cinderford	1,495	19,861
Cirencester	3,802	81,616
Clifton, Bristol	4,802	114,300
Clifton Wood, Bristol	31	148
Coates, Cirencester	8	25
Coleford	1,460	19,837
Coln, St. Aldwyns	119	1,305
* Coronation-road, Bristol	66	466
Corse Lawn	29	81
Cotham, Bristol	1,552	20,349
Cromhall	145	2,087
Drybrook	281	3,466
Dursley	1,312	27,334
Dymock	178	957
Eastington	328	2,961
Easton-road, Bristol	264	1,154
Eastville, Bristol	600	4,172
Fairford	597	13,185
Falfield	177	3,565
Fishponds	1,293	19,877
Fossebridge	39	484
Frampton Cotterell	555	10,138
Frampton-on-Severn	291	5,674
George-street, Gloucester	222	1,687
Gloucester	9,450	181,521
Gloucester Docks	196	2,424
Gloucester-road, Bristol	270	1,008
Gloucester-street, Cirencester	37	111
Great Barrington, Faringdon	51	234
Great Norwood-street, Cheltenham.	766	6,298
Hambrook	341	6,894
Hanham	296	4,559
Hawkesbury Upton	113	1,184

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		£.
GLOUCESTER—*continued.*		
Henbury, Bristol	47	223
Hewlett-street, Cheltenham	148	1,185
High-street, Cheltenham	2,218	26,354
Hillesley	116	497
Horfield, Bristol	528	5,062
Hotwells, Bristol	1,984	43,305
Hucclecote	76	405
Huntley Longhope	35	204
Iron Acton	22	163
Kemerton	317	3,103
Keynsham-street, Cheltenham	116	914
Kilcot, Gloucester	33	52
Kingscote	72	761
Kingsholm, Gloucester	26	61
Kingsland-road, Bristol	798	4,255
King's Stanley	208	1,875
Kingswood, Bristol	1,301	21,523
Kingswood, Wootton-under-Edge	62	859
Lawrence-hill	1,393	13,729
Lechlade	459	10,035
Leckhampton	94	703
Leonard Stanley	42	208
Littledean	77	278
Longhope	128	1,464
Lower Barton-street, Gloucester	1,070	16,086
Lower Guiting	113	747
Lower High-street, Cheltenham	117	285
Lower Quinton	27	307
Lower Redland-road, Bristol	24	120
Lower Slaughter	14	56
Lower Westgate-street, Gloucester.	36	96
Lydney	1,140	22,898
Lydney Docks	9	11
Mangotsfield	16	95
Marshfield	476	6,385
Merrywood, Bristol	348	2,846
Mickleton, Moreton-in-Marsh	39	70
Middle-street, Stroud	228	1,706
Minchinhampton	331	5,575
Mitcheldean	435	4,641
Montpellier, Cheltenham	1,611	28,893
Moor End, Cheltenham	521	2,548
Moreton-in-Marsh	748	13,932
Nailsworth	1,084	20,945
Naunton	35	58
Newent	619	9,094
Newfoundland-street, Bristol	1,217	10,479
Newnham	670	11,620
North Cerney	48	622
Northleach	481	9,330
North-street, Bristol	6,379	117,798
Oddington	53	416
Oldbury-on-Severn	78	1,070
Oldlands Common	264	4,307
Painswick	420	6,352
Parkend	103	1,712
Park-street, Bristol	874	11,467
Parliament-street, Stroud	27	47
Pilning	153	1,373
Pittville, Cheltenham	810	7,874
Portland-place, Clifton	739	8,245
Prestbury	124	1,813
Pucklechurch	95	666
Queen's-parade, Bristol	2	—
Queen-square, Bristol	182	1,137
Queen's-road, Bristol	1,990	24,482
Rangeworthy, Falfield	68	554
Redcliffe, Bristol	3,951	92,501
Redfield	344	1,718
Redland, Bristol	3,349	70,793
Redmarley, Gloucester	24	58
Richmond-road, Bristol	213	905
Rockleaze, Bristol	127	895
Ruardean	99	1,804
Ruspidge	405	1,827
St. George's	925	10,090
St. Mark's, Cheltenham	254	2,241
St. Michael's, Bristol	224	1,221
St. Paul's, Bristol	234	1,483
St. Paul's, Cheltenham	142	532
St. Philip's Marsh, Bristol	150	1,699
Sapperton	29	272
Saul	192	1,464
Sharpness Point	211	2,513
Sherborne, Cheltenham	68	362
Shirehampton	396	2,945
South Cerney	67	626
Staple Hill	657	6,824
Stapleton	160	1,272
Stapleton-road, No. 70, Bristol	424	2,954
Stapleton-road, No. 266, Bristol	3,000	53,522
Stoke Bishop, Bristol	14	8
Stokes Croft, Bristol	1,294	11,075
Stonehouse	647	13,013
Stow-on-the-Wold	940	21,199
Stratton, Cirencester	19	66
Stroud	3,620	67,738
Sudbrook, Gloucester	527	3,531
* Temple, Bristol	49	820
Temple Gate, Bristol	2,424	55,229
Tetbury	1,325	29,297
Tewkesbury	2,311	36,205
Thornbury	1,467	27,654
Tidenham	168	1,624
Tivoli, Cheltenham	392	3,151
Tockington	20	25
Totterdown, Bristol	2,604	44,228
Townsend-place, Cheltenham	902	7,166
Tredworth, Gloucester	195	682
Two Mile-hill, Bristol	256	1,708
Uley	144	1,370
* Uplands, Stroud, Gloucester	70	362
Warmley, Kingswood	92	718
Watermoor	130	632
Westbury-on-Severn	200	1,594
Westbury-on-Trym	791	11,481
Westbury Park	64	150
West-street, Bristol	5,246	89,869
Whitecroft	245	2,060
White Ladies-road, Bristol	1,328	12,545
Whitminster	1	1
Wickwar	153	2,246
Winchcombe	777	17,886
Winterbourne	54	339
Woodchester	156	1,478
Woodwell-crescent, Bristol	631	5,634
Woolcot Park, Bristol	858	7,294
Wotton, Gloucester	181	1,384
Wotton-under-Edge	928	16,091
TOTAL	150,309	2,561,700
HAMPSHIRE:		
Abbotts Ann	40	94
Above Bar, Southampton	1,987	32,221
Albert-road, Portsmouth	1,933	20,462
Aldershot	7,054	74,952
Aldershot Camp	5,283	23,251
Aldershot Green, Aldershot	75	251
Alresford	1,184	27,091
Alton	2,656	61,094
Alverstoke	393	4,736
Amport	123	2,745
Andover	3,298	73,537
Anstey-road, Alton	49	179
Ashley-road, Boscombe	210	814
Ash Vale	144	1,263
Bargates, Christchurch	14	52
Basingstoke	4,026	84,539
Bassett	56	545
Baughurst	20	76
Beaulieu	211	3,153
Bedford-place	243	2,178
Bedhampton, Havant	11	148
Below Bar, Southampton	202	2,011
Bentley, Farnham	103	1,861
Bevois Hill	553	5,407
Bevois Mount	556	5,136
Bishop's Sutton, Alresford	10	76

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
HAMPSHIRE—*continued.*		£.
Bishopstoke	226	3,611
Bishops Waltham	764	19,592
Bitterne	469	6,760
Blackwater	226	2,903
Boxcombe	1,507	14,474
Botley	441	8,064
Bournemouth	5,554	90,882
Bourne Valley, Bournemouth	166	1,468
Bramdean	90	322
Bramley	81	373
Bramshaw	170	1,584
Bransgore	84	740
Brockenhurst	227	3,084
Broughton	183	2,900
Buckland-road, Portsmouth	2,819	31,635
Burley, Ringwood	7	1
Bursledon	100	1,262
Cadnam	136	1,581
* Cambridge-terrace, Southsea	40	182
Camden Town, Gosport	253	2,339
* Carlton-place, Southampton	233	3,183
Chapel-road, Southampton	439	2,423
Chapel-street, Petersfield	27	102
Charminster-road, Bournemouth	24	88
Cheriton	73	620
Chilbolton, Stockbridge	4	8
Christchurch	1,373	26,382
* Christchurch-road, Ringwood	18	10
Church Crookham	13	74
Church Oakley, Basingstoke	5	3
Church-road, Landport	1,546	19,801
Chute Standen	36	567
City-road, Winchester	33	129
* Clifton-road, Winchester	41	129
Clive-road, Fratton	543	3,582
Commercial-road, Bournemouth	1,211	13,989
Commercial-road, Landport	1,206	13,021
Corhampton	45	558
Cosham	761	14,309
Crondall	567	7,524
Crookham	148	1,988
Curdridge Botley	20	51
Denmead	49	316
Dock Gates, Southampton	105	679
Droxford	308	5,535
Eastleigh	894	8,538
East Liss	311	2,771
East Meon	75	1,504
Eastney	1,194	11,596
* East Oakley, Basingstoke	3	—
East Southsea, Portsmouth	962	8,667
Elm Grove, Portsmouth	193	1,353
Emery Down	70	1,039
Emsworth	951	21,531
Eversley, Winchfield	12	29
Everton, Lymington	15	34
Exbury	29	183
Fairfields, Basingstoke	9	50
Fair Oak, Southampton	95	542
Farcham	2,234	50,492
Farnborough	604	10,094
Farnborough-road, Farnborough	1,588	10,492
Fawcett-road, Portsmouth	499	3,461
Fawley	183	4,105
Fitzhugh	88	325
Fleet	320	3,106
Fordingbridge	941	17,987
Forton, Gosport	1,208	11,961
Fratton Bridge, Portsmouth	1,187	12,581
Fratton-street, Gosport	831	10,277
Freemantle, Bournemouth	73	163
Freemantle, Southampton	873	11,374
Fulflood	108	584
Gosport	5,150	79,744
* Gosport-street, Lymington	5	9
Grayshott	21	124
Grosvenor-road, Aldershot	59	130
Hamble	180	3,291
Hambledon	394	8,077
Hardway	78	412

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
HAMPSHIRE—*continued.*		£.
* Hartfordbridge	502	12,676
Hartley Wintney	235	1,994
Havant	1,369	28,542
Hayling Island	261	3,511
Headley	509	4,301
Heckfield	4	7
Hedge End, Southampton	32	155
Highcliffe, Christchurch	17	73
High-street, Christchurch	68	270
High-street, Fareham	47	560
* High-street, Lymington	51	558
High-street, Portsmouth	1,502	16,171
* High-street, Southampton	384	6,818
High-street East, Lymington	26	91
Hill, Southampton	137	1,071
Holdenhurst-road, Bournemouth	946	7,972
Hook	161	1,656
Hordle, Lymington	34	89
Horndean	359	7,521
Horton Heath, Southampton	3	4
Hursley	160	2,070
Hurstbourne Tarrant	151	1,800
Hythe	270	4,555
Itchen Abbas	20	201
Itchen Ferry	293	2,816
Kingsclere	420	7,555
Kingsley, Hants	28	263
King's-road, Portsmouth	2,195	31,341
King's Somborne	50	535
Kingston Cross, Portsmouth	1,866	29,475
King's Worthy	57	380
* Landport	3,090	61,316
Lansdown, Bournemouth	1,410	18,528
Lee-on-the-Solent	17	60
Liphook	440	11,805
* Liss	58	1,713
Lodge-road, Southampton	321	2,891
Longham	111	1,426
Longparish	93	1,589
Lower Clatford	62	433
Lower East-street, Southampton	210	3,545
Lower Newtown	312	2,252
Lymington	2,418	51,296
Lynchford-road, Farnborough	975	3,408
Lyndhurst	637	12,765
Malmesbury Park, Bournemouth.	290	1,406
Manor Estate, Aldershot	7	12
Marchwood	83	401
May-street, Basingstoke	29	230
Medstead, Alresford	16	342
Micheldever Station	218	3,702
Middle Wallop	125	1,357
Mile End, Portsmouth	1,623	23,320
Milford-on-Sea	147	1,764
Millbrook	38	343
Minestead, Lyndhurst	12	18
Monk's Sherborne	27	146
Moordown, Bournemouth	5	25
Mudeford, Christchurch	1	24
Netley Abbey	627	8,192
Newtown, Bishops Waltham	3	—
* Newtown, Hampshire	36	715
Nichol's Town, Southampton	361	3,043
Northam	603	7,414
North End, Portsmouth	55	187
North Town, Aldershot	113	534
North Waltham	26	167
Nursling	177	1,074
Odiham	641	12,765
Old Basing	61	515
Onslow-road, Southampton	1,097	10,441
Osborne-road, Southsea	365	2,454
Otterbourne, Winchester	16	182
Overton	351	6,252
Oxford-street, Southampton	2,116	32,712
* Palmerston-road, Southsea	344	5,504
Pennington, Lymington	17	13
Petersfield	1,937	38,300
Pokesdown	256	2,142

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
HAMPSHIRE—*continued.*		£.
Portchester	154	1,934
Portsea	2,759	42,513
Portsmouth	10,406	164,062
Portsmouth Dockyard	39	279
Preston, Candover	162	1,756
Priory-road, Southampton	73	299
Prospect-place, Southampton	2,155	45,870
Purbrook	105	1,008
Purewell Cross, Christchurch	33	381
Queen-street, Portsea	1,266	15,297
Reading-road, Basingstoke	10	6
Redbridge	97	1,141
Ringwood	1,290	24,072
Romsey	1,980	37,623
* Romsey-road, Winchester	21	109
Ropley	32	101
Rowlands Castle	79	1,145
St. Cross, Winchester	28	201
St. Denys	632	5,893
St. James-road, Southsea	2,433	22,459
St. John-street, Winchester	170	360
St. Mary Bourne	57	642
St. Mary's, Southampton	2,920	40,370
St. Mary's-road, Kingston, Portsmouth.	348	1,944
St. Paul's, Southampton	282	3,027
Sarisbury Green	186	2,905
Selborne	55	628
Shawford	15	23
Shedfield	125	2,308
Sherborne, St. John, Basingstoke.	40	92
Sherfield-on-Loddon	333	3,489
Shirley	896	15,755
Sholing	84	809
Silchester, Mortimer	28	109
Somers-road, Portsmouth	2,052	30,827
Somers Town, Portsmouth	511	4,585
Sopley	60	188
Southampton	8,357	192,820
Southbourne	175	1,453
Southcote-road, Bournemouth	9	38
Southsea	3,755	59,989
Springbourne, Bournemouth	360	2,419
Stamshaw, Portsmouth	1,201	9,775
Stockbridge	468	7,054
Stoke-road, Gosport	781	8,538
Stubbington	46	225
Sutton Scotney	130	2,660
Swanmore	62	738
Sway, Lymington	11	156
Tadley	84	690
The Pier, Bournemouth	207	3,046
Titchfield	539	12,987
Totton	496	8,240
Twyford	144	2,014
Union-street, Aldershot	58	52
Upham	69	1,257
Upper Freemantle	75	865
Upper High-street, Winchester	305	2,118
Upper Stoke-road, Gosport	6	48
Vernham Dean	55	346
Victoria-road North, Southsea	512	4,552
Wallis Down, Bournemouth	24	205
Warsash, Fareham	25	87
Waterloo Ville	282	4,423
Westbourne, Bournemouth	838	8,644
West End, Aldershot	109	339
West End, Southampton	212	2,727
West Hill, Bournemouth	460	3,425
West Liss	237	3,069
West Meon	189	3,541
Weyhill	93	813
Wherwell, Andover	26	199
Whitchurch	588	12,299
Whitehill, West Liss	48	436
Wickham	340	5,057
* William-street, Southsea	29	111
Winchester	7,244	157,061
Winchfield	207	3,428
Winton	280	2,201
* Wish-street, Southsea	375	9,026
Woolston	1,150	17,805
Wootton St. Lawrence, Basingstoke.	4	6
* Worting	3	69
Wyndham-road, Bournemouth	56	274
Yately	123	1,462
ISLE OF WIGHT:		
Avenue-road, Sandown	3	10
Bembridge	224	3,841
Binstead	84	454
Bonchurch	149	2,268
Brading	232	2,965
Brighstone	71	669
* Brixton	58	947
Broadway, Sandown	7	42
Carisbrooke	123	996
Chale	91	1,420
Coppins Bridge	105	547
Cowes	2,406	52,585
East Cowes	802	15,098
Elmfield, Ryde	36	159
Esplanade, Ryde	140	1,520
Freshwater Bay	60	456
Freshwater Station	359	5,602
Godshill	43	563
Gurnard	52	510
High-street, Ryde	684	4,473
Hope-road	102	689
Horsebridge Hill	54	492
Hunny Hill	343	1,598
Madeira-road, Ventnor	213	2,410
Medina-road, Cowes	268	2,864
Newport	3,410	64,979
Niton	344	5,396
Oakfield	191	1,428
Ryde	3,424	79,473
St. Helen's, Ryde	159	3,167
Sandown	1,490	22,539
* School Green	270	5,088
Sea View	228	3,739
Shalfleet	39	165
Shanklin	978	15,619
Strand, Ryde	223	2,023
The Esplanade, Shanklin	13	82
Totland Bay	136	1,598
Upper St. James-street, Newport	425	5,062
Ventnor	2,084	31,502
Victoria-road, Cowes	130	1,614
West-street, Ryde	290	2,554
Whitwell	21	35
Wootton Bridge	173	3,340
Wroxall	105	1,086
Yarmouth	450	8,461
TOTAL	192,434	2,942,205
HEREFORD:		
Bartonsham	3	—
Bishop's Frome	12	40
Blackmarston	2	—
Bodenham	70	663
Bosbury	130	590
Brampton Brian	19	23
Brimfield	165	1,877
Bringsty Common	13	59
Bromyard	907	11,048
Colwall	120	834
Commercial-street, Hereford	398	2,258
Crowhill	78	361
Dilwyn	58	318
Dorstone	26	176
Eardisley	282	6,315
Eign-road, Hereford	127	661

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
HEREFORD—*continued.*		£.
Ewyas Harold	97	1,176
Fown Hope	123	1,056
Goodrich, Ross	24	41
Harewood End	46	385
Hereford	8,079	150,122
Hoarwithy	90	765
Kingsland	146	2,033
Kington	1,735	41,439
Lea	51	222
Ledbury	2,030	37,629
Leintwardine	384	7,994
Leominster	1,857	25,591
Lingen	35	225
Linton	47	497
Longtown	75	541
Lydbrook	440	5,966
Madley	59	748
Much Birch	59	637
Much Dewchurch	36	209
Much Marcle	122	497
Orleton	74	1,066
Pembridge	122	2,084
Peterchurch	119	1,106
Pontrilas	160	1,720
Preston-on-Wye	26	107
Ross	2,753	43,612
St. Weonards	52	563
Shobdon	87	808
Staunton-on-Wye	83	856
Stifford's Bridge	54	588
Stoke Prior	25	75
Sutton St. Nicholas	12	96
Tarrington	126	2,546
Titley	27	237
Tram Inn	11	146
Walford	49	603
Wellington	44	84
Weobley	200	2,601
Weston-under-Penyard	52	367
Whitbourne, Worcester	33	107
Whitchurch	172	1,807
Whitecross-road, Hereford	79	172
Widemarsh, Hereford	63	232
* Wormbridge	14	189
TOTAL	22,382	364,768
HERTFORD:		
Abbots Langley	534	6,103
Aldbury	75	1,456
Amwell, Ware	8	12
Ashwell	325	5,176
Aston	19	355
Baldock	784	18,044
Barkway	177	4,051
Barnet	2,767	43,903
Bassingbourn	237	5,676
Bell Bar	31	322
Benges, Hertford	112	1,445
Bennington	71	894
Berkhamsted	1,954	39,900
Bishop's Stortford	2,936	64,997
Boreham Wood, Elstree	37	216
Bovingdon	80	713
Boxmoor	321	5,481
Broxbourne	400	7,530
Buntingford	646	13,767
Bushey	248	2,678
Bushey Heath	443	5,752
Bushey New Town, Watford	363	3,505
Cheshunt	720	11,806
Chipperfield	103	1,628
Chorley Wood	166	3,397
Cockfosters, New Barnet	74	549
Codicote, Welwyn	70	741
Crossbrook-street, Waltham Cross.	83	777

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
HERTFORD—*continued.*		£.
Croxley Green	147	1,040
East Barnet, New Barnet	111	1,525
Elstree	475	5,771
Essendon	166	2,593
Frogmore End	258	3,537
Garston, Watford	7	6
Great Hadham	139	3,615
Hare-street	106	1,476
Harpenden	732	14,272
Hatfield	1,028	23,082
Hemel Hempstead	1,639	37,215
Henham	55	1,018
Hertford	3,715	87,685
Hertford Heath	82	1,184
Hertingfordbury	59	790
High Cross, Ware	8	33
High-street, Watford	509	6,616
Hitchin	2,442	54,610
Hoddesdon	1,257	22,997
Kimpton	157	3,474
Kings Langley	423	11,132
Kittsbury, Berkhamsted	16	25
Knebworth Station	123	1,006
Lemsford	40	138
Letchmore Heath	143	1,367
Lilley	72	1,240
Little Berkhamsted	56	425
Little Gaddesden	97	1,214
Little Hadham	4	16
London Colney	4	38
Markyate-street	239	3,946
Marlowes, Hemel Hempstead	259	3,138
Much Hadham	211	3,745
New Barnet	1,824	24,611
Northchurch, Berkhamsted	33	210
North Mimms	37	313
Northwood	114	562
Old Cross, Hertford	57	275
Potters Bar	643	12,891
Puckeridge	441	8,716
Queen's-road, Watford	155	1,349
Radlett	136	970
Redbourn	203	3,366
Rickmansworth	1,271	24,872
Rye Park, Hoddesdon	4	2
St. Albans	5,451	92,153
Sarratt	93	1,942
Sawbridgeworth	681	12,375
Shenley	245	3,904
Southend, Stevenage	11	65
Stanstead Abbotts	357	5,188
* Station-road, Hitchin	158	3,397
Stevenage	1,077	25,311
Therfield	102	673
Tring	1,504	31,767
* Tunwell	20	188
Turner's Hill, Waltham Cross	283	2,262
Turnford	8	9
Upper High street, Watford	532	3,049
Walkern	114	1,312
Walsworth-road, Hitchin	112	924
Waltham Cross	1,434	22,434
Waltham New Town, Waltham Cross.	227	1,915
Ware	1,818	34,133
Watford	5,029	94,635
Watford New Town, Watford	590	5,830
Watton	180	2,559
Welwyn	816	15,548
West Hyde	22	272
Weston	48	509
Wheathampstead	256	4,437
Whitwell	70	903
William	7	21
Wormley	155	1,770
TOTAL	54,881	998,465

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
HUNTINGDON :		£.
Alconbury	116	2,982
Bluntisham	50	431
Brampton	77	1,270
Buckden	330	8,147
Catworth	95	2,929
Earith	125	2,093
Elton	89	1,052
Farcet	26	82
Fenstanton	61	406
Godmanchester, Huntingdon	302	5,852
Great Gransden	34	119
Great Staughton	106	2,597
Hemingford Grey	44	382
Houghton	51	539
Huntingdon	2,468	65,633
Kimbolton	551	13,151
Needingworth	22	135
* New Fletton	181	1,660
Offord D'Arcy, Huntingdon	33	208
Ramsey	581	11,214
St. Ives	1,760	42,045
St. Neots	1,963	40,969
Sawtry	176	1,685
Somersham	198	4,377
Spaldwick	59	1,255
Stilton	138	3,102
Warboys	183	6,157
TOTAL	9,819	220,472
KENT :		
Abbey Wood	47	455
Addington-street, Ramsgate	587	4,352
Adelaide-road, New Brompton	60	260
Agnes-place, Plumstead, Woolwich.	759	4,021
Albion-road, Woolwich	597	5,000
Aldington	58	507
Appledore	133	2,271
Artillery-place, Woolwich	1,994	15,840
Ash, Dover	333	5,420
Ash, Sevenoaks	58	112
Ashford	4,574	105,203
Ashford New Town, Ashford	119	1,781
Aylesford	293	6,221
Barham	212	3,422
Barming Heath, Maidstone	45	162
Bearstead	70	709
Beckenham	2,566	44,835
Bellevue-road, Ramsgate	371	2,589
Bell Green	747	6,945
Belvedere	772	9,659
Benenden	282	3,017
Bethersden	86	2,450
Betsham, Gravesend	20	18
Bexley	1,038	13,356
Bexley Heath	1,679	24,675
Bickley Station	456	8,649
Biddenden	161	3,103
Birchington	461	5,782
Blackheath, Eastcombe-terrace, S.E.	557	6,426
Blackheath, Grote's Place	159	1,875
Blackheath Hill, Greenwich	2,999	48,786
Blackheath Village	3,604	68,715
* Blackwall-lane, S.E.	43	657
Blue Town, Sheerness	826	12,010
* Blythe Hill, Catford	440	5,000
Borden	48	497
Borough Green	136	1,611
Borstall	134	1,402
Boughton	260	3,224
Boughton Lees	14	125
Brabourne Lees	41	259
Brasted	294	5,895
Bredgar	94	573
Brenchley	335	6,645
Brewery-road, Plumstead	1,736	16,250
Bridge	284	3,258
Broadstairs	1,108	14,305
Broadstairs Station	180	1,436
Broadway, Maidstone	13	24
* Brockley	756	10,478
Brockley-road, 77, S.E.	764	11,308
Brockley-road, 185, S.E.	1,404	14,725
Brockley-road, 254, S.E.	812	8,386
Bromley	4,851	91,134
Bromley Common	200	2,165
Bromley Hill, Bromley	104	877
Bromley-road, Beckenham	198	1,871
Buckland, Dover	591	6,464
Burham	100	1,201
Burnt Ash-road, near the Station, S.E.	969	11,089
Burrage Town, Plumstead, Woolwich.	1,288	16,975
Calverley, Tunbridge Wells	2,450	39,754
Camden-road, Tunbridge Wells	792	6,945
Canterbury	7,879	196,552
Canterbury-road, Folkestone	68	339
Canterbury-street, New Brompton.	178	1,576
Castle-street, Canterbury	175	1,189
* Catford, S.E.	424	6,183
Catford, Blythe Hill, S.E.	78	584
Catford Hill, S.E.	424	4,176
Catford, near George-lane, S.E.	257	1,734
Catford, Rushey Green, No. 160	793	6,442
Catford, Southend	46	171
Chalk, Gravesend	13	27
Charing	366	6,933
Charles-street, Woolwich	110	781
Charlton, Dover	1,279	23,301
Chartham	188	2,492
Chatham	5,021	88,883
Chelsfield	145	1,913
Cheriton	171	1,452
Chesnut-road, Plumstead	65	258
Chiddingstone Causeway, Edenbridge.	11	17
Chilham	147	4,677
Chipstead, Sevenoaks	30	209
Chislehurst	1,358	26,267
Chislehurst, West	560	5,700
Church-lane, Charlton	576	5,240
Church-road, Tunbridge Wells	239	2,700
Church-street, Woolwich	1,002	11,067
Clarendon, Dover	42	315
Cliffe-at-Hoo	369	5,319
Cliftonville, Margate	201	1,721
Cobham	162	2,904
Conway-road, Plumstead	124	480
Council House-street, Dover	96	447
Cowden	219	3,165
Cranbrook	1,069	21,061
* Cranbrook-street, Deptford, S.E.	601	7,415
Crayford	633	10,903
Crocken Hill, Swanley Junction	42	158
Crockham Hill	167	2,321
Crook Log	459	5,614
Crowborough	304	2,193
Curtisden Green, Staplehurst	19	62
Dartford	3,789	70,582
* Dartmouth-road, S.E.	201	2,718
Dartmouth-row, S.E.	448	6,862
Deal	4,096	68,272
Denton	111	466
Deptford Broadway, S.E.	4,122	62,343
Deptford, Cranbrook-road, S.E.	128	1,080
Deptford, Creek-road, S.E.	61	101
* Deptford, Etta-street, S.E.	153	665
Deptford, High-street, S.E.	4,846	73,928
Doddington	201	2,235
Dover	5,557	88,562
* Dover-road, Folkestone	159	1,487
Down	299	6,139
Duncan-road, New Brompton	500	5,570

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		£.
KENT—*continued.*		
Dunton-green, Sevenoaks	18	92
Dymchurch	121	2,791
Eastchurch	107	1,144
East Farleigh	51	182
East Greenwich, Blackwall-lane.	152	1,039
East Greenwich, 190, Trafalgar-road.	3,162	37,229
East Hill, Dartford	62	340
East Hythe, Hythe	24	82
East Malling	62	726
East Peckham	304	5,015
Eastry	399	6,799
East-street, Bromley	120	965
East-street, Sittingbourne	66	514
Eccles, Maidstone	86	530
Edenbridge	885	17,788
Edinburgh-road, Chatham	40	165
Egerton	78	1,386
Eglinton-road, Plumstead	64	339
Elham	308	3,553
Eltham	1,249	21,313
Erith	1,931	27,514
Evelyn-street, Deptford, S.E.	1,419	12,408
Ewell, Dover	106	729
Eynsford	150	1,369
Eythorne	120	1,000
Fairseat, Sevenoaks	38	108
Farnborough	169	2,809
Farningham	460	8,364
Farwig, Bromley	56	326
Faversham	4,250	104,231
Fawkham	54	154
Folkestone	4,190	70,498
Foord, Folkestone	224	1,121
Foots Cray	377	6,303
Forest Hill, S.E.	4,744	77,007
* Forest Hill, 103, Dartmouth-road, S.E.	32	106
Forest Hill, Honor Oak Park	41	245
Forest Hill, Stanstead-road, No. 147, S.E.	486	2,714
Fort-road, Margate	219	1,993
Four Elms, Edenbridge	4	10
Freelands-road, Bromley	24	76
Frindsbury	44	227
Frittenden, Staplehurst	9	85
Gad's Hill	50	183
Galley Hill	326	2,027
Gillingham	95	1,224
Golden Green, Tonbridge	6	6
Goudhurst	462	8,881
Grange-road, Ramsgate	241	1,558
Gravesend	6,673	123,397
Greenhithe	582	7,588
Green-street	384	6,129
Greenwich, Nelson-street, S.E.	4,890	85,568
Greenwich, 61, Trafalgar-road, S.E.	674	8,285
Greenwich-road, S.E.	664	7,810
Groombridge	220	4,313
Grosvenor-road, Tunbridge Wells.	535	6,153
* Grote's-place, Blackheath, S.E.	28	418
Grove Park, Lee, S.E.	121	1,070
* Grove-street, Deptford, S.E.	300	4,404
Guildhall-street, Folkestone	737	7,861
Hadlow	433	7,910
Halfway House, Ashford	22	288
Halfway-street, Eltham	84	713
Halstead, Sevenoaks	35	219
Ham-street	202	2,211
Harbour-street, Ramsgate	26	79
Harbour-street, Whitstable	21	65
Hardy-street, Maidstone	227	1,480
Hare-street, Woolwich	733	7,934
Hargor-road, Woolwich	131	471
Harrietsham	126	1,607
Hartfield	51	682
Harvel, Gravesend	7	22
Hawkhurst	953	23,756
Hawkinge	28	152
Hayes	282	6,208
Headcorn	246	3,962
Herbert-road, Plumstead	1,222	12,230
Herne Bay	1,234	18,106
Herne-street	136	2,140
Hever, Edenbridge	16	87
Hextable	39	165
High Brooms, Tunbridge Wells	46	105
High Halden, Ashford	5	19
High-street, Ashford	79	807
High-street, Beckenham	469	5,676
High-street, No. 194, Chatham	1,687	17,667
High-street, No. 294, Chatham	98	427
High-street, Gravesend	715	8,368
High-street, Margate	314	2,416
High-street, New Brompton	651	6,592
High-street, Plumstead	984	9,281
High-street, Sandwich	4	4
High-street, Tunbridge Wells	2,368	38,868
High-street West, Sittingbourne	97	559
* High-street, Woolwich	306	3,573
High-street East, Eltham	237	2,391
Hildenborough	233	3,581
Hill-street, Woolwich	245	2,333
Hither Green, S.E.	481	5,534
Hoath, Canterbury	4	39
Hollingbourne	215	3,638
Homesdale-road, Bromley	127	904
Hoo	228	3,655
Horns Cross	63	318
Horsmonden	262	4,110
Hunton	37	454
Hythe	1,446	26,025
Ide Hill, Sevenoaks	26	123
Ightham	297	3,985
Isle of Grain	46	147
Jarvis Brook, Tunbridge Wells	70	564
Kemsing	67	386
Kennington	61	816
Kent House, Beckenham	517	5,061
Keston	253	2,375
Key-street, Sittingbourne	38	280
Kilndown	61	645
Kingsdown, Dover	21	39
Kingsdown, Sevenoaks	25	88
King-street, Maidstone	141	968
Knockholt	279	3,488
Lamberhurst	311	6,771
Langton Green	264	4,166
Larkfield	219	1,909
Lee, Dacre Park, S.E.	401	3,075
Leeds, Maidstone	60	198
Lee Green, S.E.	2,007	27,676
Lee, High-road, No. 177, S.E.	1,374	28,199
Lee, High-road, No. 226, S.E.	362	3,570
Lee-street, Plumstead	223	1,043
* Lee-terrace, Plumstead	35	59
Lee, Weardale-road, S.E.	694	7,691
Leigh	102	1,867
Lenham	310	7,016
* Lessness Heath	222	4,540
Lewisham, Ladywell-road, S.E.	67	271
Lewisham, Lee Bridge, S.E.	3,330	52,632
Lewisham, 192, High-street, S.E.	1,367	19,049
Lewisham, near Station, S.E.	1,670	20,008
Lewisham, High-road, No. 139, S.E.	3,456	49,589
Lewisham, High-road, No. 245, S.E.	587	6,397
Lewisham-road, No. 82, S.E.	391	4,104
Linton	190	2,302
Littlebourne	202	2,508
Littlestone	26	219
Loampit Vale, S.E.	1,028	10,061
London-road, Bromley	409	3,685
London-road, Sevenoaks	9	29
Longfield	108	1,069

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
KENT—*continued.*		£.
Loose	156	1,394
Lower Camden, Chislehurst	267	4,360
Lower Green	84	1,130
Lower Halling	156	1,727
* Lower-road, Charlton	322	2,738
Lower Stoke	111	1,426
Lower Stone-street, Maidstone	494	5,739
Lower Sydenham, S.E.	1,070	14,464
Lower Walmer	328	1,676
Lowfield-street, Dartford	24	107
Luton-road, Chatham	749	6,293
Lydd	806	8,207
Lyminge, Hythe	13	192
Maidstone	9,110	233,460
Maison Dieu-road, Dover	254	1,341
Manor-terrace, Sidcup	100	704
Marden	352	7,014
Margate	5,533	82,710
Margate-road, Ramsgate	11	16
Marine Drive, Margate	32	213
Marine Town, Sheerness	767	13,081
* Market-square, Dover	590	6,316
Mason's Hill, Bromley	1,037	11,816
Matfield	110	1,278
Medway-road, New Brompton	126	936
Meopham	92	1,167
Meopham-green, Gravesend	6	39
Meopham Station	16	22
Mereworth, Maidstone	59	553
Mersham	87	1,286
Mid-Higham	55	321
* Mile Town, Sheerness	89	3,150
Mills-terrace, Chatham	68	317
Milton, Sittingbourne	395	5,843
Milton-square, Margate	134	790
Milton-street, Maidstone	146	1,322
Minster	325	4,617
Mortimer-street, Herne Bay	43	342
Mottingham	154	1,247
Mount Ephraim, Tunbridge Wells.	899	17,186
Murston	35	384
New Brompton	3,533	60,444
New Charlton	750	8,952
New Cross-road, No. 177, S.E.	3,846	52,209
New Cross-road, No. 393, S.E.	2,951	43,227
New Eltham, Eltham	61	268
Newington	213	3,337
New-road, Gravesend	886	8,550
New Romney	375	6,274
Newtown, Dartford	110	824
Newtown, Delce	78	284
Newtown, Margate	234	2,044
Newtown, Southborough	544	7,208
Nonington	89	735
North Deal, Deal	120	528
North End, Erith	2	5
Northfleet	1,060	14,036
Northfleet Hill	432	3,919
Northgate, Canterbury	832	4,767
Northumberland Heath	61	379
Northumberland-road, Margate	913	9,513
Oaten Hill, Canterbury	137	826
Old Brompton, Chatham	3,149	31,794
Old Charlton	447	6,316
* Old Dover-road, Canterbury	106	1,428
Ordnance-place, Chatham	668	4,552
Orpington	440	1,988
Ospringe, Faversham	4	36
Ospringe-road, Faversham	21	112
Otford	64	732
Paddock Wood	261	4,446
* Palace-road, New Bromley	114	1,259
Park-road, Bromley	9	23
Pembury	284	3,794
Pembury Lower Green	39	248
Penshurst	533	9,457
Perry Hill	391	3,300
Perry-street, Gravesend	155	796
Petham	94	2,756
Picardy	349	1,876
Plaxtol	218	3,393
Pleasure Gardens, Folkestone	71	417
Pluckley	76	911
* Plumstead, Burrage Town	159	2,717
* Plumstead, Herbert-road	29	513
* Plumstead, Sussex-place	215	3,883
Plumstead-road, 177, Woolwich	1,286	13,987
* Pope-street, Eltham	81	825
Preston-street, Faversham	69	728
* Prickend	28	673
Priory-street, Dover	1,534	18,039
Prospect-place, Woolwich	341	1,945
Purrett-road, Plumstead	108	279
Queenborough	216	2,339
Queen's-road, Tunbridge Wells	19	144
Queen-street, Ramsgate	507	5,493
Rainham	571	7,647
Ramsgate	7,079	102,657
* Redan-terrace, Sheerness	46	1,331
Ringwould	50	423
Riverhead	274	2,848
Rochester	3,824	75,525
Rolvenden	179	3,260
Rosherville, Gravesend	42	53
* Royal Hill, S.E.	156	3,858
Royal Victoria-yard, Deptford, S.E.	6	34
* Rushey-green, S.E.	83	957
Rusthall	109	1,057
St. Dunstan's, Canterbury	390	3,347
St. George's, Canterbury	520	6,633
St. George's-parade, Herne Bay	29	94
St. James'-road, Tunbridge Wells	133	540
St. John's Hill	292	3,513
St. Lawrence, Ramsgate	531	3,970
St. Margaret's-at-Cliffe	82	1,372
St. Margaret's Bank, Rochester	334	2,855
St. Mary Cray	1,284	30,269
St. Nicholas-at-Wade	47	1,158
St. Paul's Cray	15	128
St. Peter's, Kent	543	7,604
St. Peter's, Tunbridge Wells	50	412
St. Stephen's, Tunbridge	499	5,191
Sandgate	1,194	21,288
* Sandgate-road, Folkestone	279	4,780
Sandhurst	148	2,875
Sandling-road, Maidstone	121	619
Sandwich	1,071	22,251
Seabrook, Sandgate	66	335
Seal	396	4,423
Sellindge	126	2,223
Selling, Faversham	31	241
Sevenoaks	3,201	74,911
Sheerness	2,414	47,103
Shepherdswell or Sibertswold	137	2,141
Shipbourne, Tonbridge	14	125
Shipbourne-road, Tonbridge	9	6
Shooter's Hill	395	4,785
Shooter's Hill-road, S.E.	1,504	20,601
Shooting Common, Bromley	174	1,599
Shoreham	252	2,965
Shorncliffe Camp	2,018	9,544
Shorne, Gravesend	32	266
Shortlands	341	2,179
Sidcup	1,533	17,880
Sissinghurst	123	1,430
Sittingbourne	3,063	62,115
Smarden	191	3,512
Snargate-street, Dover	163	815
Snodland	920	11,421
* Sole-street, Ramsgate	24	251
South Ashford, Ashford	113	1,373
Southborough	1,010	12,412
South Darenth	366	3,932
Southfleet, Gravesend	1	11
Speldhurst	160	1,375

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		£.
KENT—*continued.*		
Stade-street, Hythe	7	54
* Stanstead-lane, S.E.	67	1,292
* Stanstead-road, S.E.	279	3,069
Staplehurst	440	8,546
Station-road, Woolwich	361	3,725
Sation-road, Staplehurst	1	—
Stone-street, Sevenoaks	7	46
Strood, Rochester	1,794	26,303
Sturry	219	3,156
Sundridge	131	1,571
* Sussex-place, Plumstead	106	960
Sutton-at-Hone	188	1,813
Sutton Valence	264	5,082
Swanley	160	2,475
Swanley Junction	237	2,672
Swanscombe	176	2,086
Sydenham, near Railway Station, S.E.	2,114	34,828
* Sydenham, Newlands Park, S.E.	411	4,182
Tenterden	978	19,586
The Lew, Tunbridge Wells	341	2,472
The Moor, Hawkhurst	138	2,058
The Slade, Plumstead	123	401
The Spa, Tunbridge Wells	93	867
Tonbridge	543	6,441
Tontine-street, Folkestone	1,651	16,466
Tovil	203	3,108
* Town Wall-street, Dover	1,402	22,122
* Trafalgar-road, S.E.	1,103	20,154
* Tranquil Vale, S.E.	171	4,675
Troy Town, Rochester	179	1,113
* Tunbridge	2,347	56,328
Tunbridge-road, Maidstone	677	7,703
Tunbridge Wells	3,823	89,307
Upchurch	58	133
Upnor, Rochester	22	95
Upper Deal, Deal	73	466
Upper Fant-road, Maidstone	12	7
* Upper Northfleet	207	2,515
Upper St. John's-hill, Sevenoaks.	382	3,457
Upstreet	31	529
Walmer	234	2,964
* Walmer-road	1,579	16,384
Wateringbury	384	9,100
Weald, Sevenoaks	22	28
Week-street, Maidstone	866	11,744
Welling	340	5,275
Westbrook	114	924
Westcombe Park, near Station	201	1,202
Westerham	846	19,126
Westgate-on-Sea	716	8,142
West Hill, Dartford	59	499
* West Kent Park, S.E.	325	4,587
West Malling	1,112	25,717
West Sandgate	107	829
West-street, Erith	160	1,023
West Wickham	309	5,092
Wheeler-street, Maidstone	98	664
White Hill, Crowborough	10	17
Whitstable	1,551	24,717
Widmore, Bromley	234	1,908
Willesborough	93	871
Wilmington	185	1,314
Winchelsea	236	4,213
Wingham	637	13,858
Wittersham	124	2,352
Woodchurch	183	3,029
Woodpecker-road, New Cross, S.E.	684	4,196
Woolwich	7,360	119,917
* Woolwich, Artillery-place	328	3,224
* Woolwich, Church-street	181	2,470
* Woolwich, High-street	249	3,106
* Woolwich, near Arsenal	2,201	34,978
Woolwich Common, Woolwich	1,522	17,854
* Woolwich Dockyard	87	1,599
Woolwich-road, Old Charlton	434	2,564
Wouldham	178	1,810
Wrotham	359	7,070
Wrotham-road, Gravesend	418	3,227
Wye	315	5,922
Yalding	358	7,679
TOTAL	320,520	4,944,907
LANCASTER:		
Abbey-street, Accrington	101	672
Abbey Village, Chorley	41	76
Accrington	4,342	71,440
Accrington-road, Burnley	914	3,811
Acregate-lane, Preston	116	362
Addison-street, Blackburn	75	312
* Adelphi	4	—
Adlington	730	11,784
Admiral-street, Liverpool	300	2,787
Aigburth, Liverpool	345	4,378
Aigburth-road, Liverpool	309	1,427
Ainsdale	166	944
Aintree, Liverpool	243	2,194
Albert Park, Manchester	115	463
Albert-square, Manchester	106	666
Alexandra-road, Manchester	1,458	12,172
Anfield, Liverpool	448	5,901
Antley (Church)	218	1,142
Appleton	309	1,392
Appley Bridge, Wigan	22	128
Ardwick, Manchester	1,717	17,383
Arkholme	44	213
* Ashgrove	35	220
Ashton-in-Makerfield	998	16,940
Ashton, New-road, Manchester	1,408	19,643
Ashton-on-Ribble, Preston	195	1,457
Ashton-road, Oldham	398	2,593
Ashton-under Lyne	2,928	46,026
Askam	274	3,800
Aspull Moor	122	654
Astley	236	2,714
Astley Bridge, Bolton	558	4,913
Atherton, Manchester	1,171	11,783
* Athol-street, Liverpool	258	2,469
Audley Range, Blackburn	498	1,745
Aughton	47	585
Avenham-lane, Preston	93	398
Avenue Parade, Accrington	168	447
Bacup	1,551	33,857
Bamber Bridge, Preston	271	2,378
Bamford, Rochdale	27	98
Bamfurlong	136	808
Banks, Southport	130	3,344
* Bank Top, Blackburn	57	525
Bank Top, Burnley	289	653
Bardsea	38	121
Bardsley	18	108
Barlow Moor-road, Manchesler	299	2,384
Barnes Green, Manchester	799	6,329
Barrowford	360	3,843
Barrow-in-Furness	5,346	68,196
Barrow Island, Barrow-in-Furness.	725	2,438
Barton-on-Irwell	75	684
Bastwell, Blackburn	297	950
Bawdlands	215	2,480
Baxenden, Accrington	360	1,575
Beacon-lane, Liverpool	647	4,782
Beckside	65	570
Bedfordleigh	247	1,075
Belmont	126	277
Belmont-road, Liverpool	362	2,924
Besses-o'-th'-Barn	189	931
Bewsey-road, Warrington	132	351
Bickershaw	115	1,288
Billinge	148	5,733
Birch, Manchester	43	242
Birch Vale	89	681

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
LANCASTER—*continued.*		£.
Birkdale, Southport	1,031	10,182
* Birkdale Common	9	69
Bispham	6	6
Blackbrook, St. Helen's	134	404
Blackburn	7,487	96,048
Blackburn-road, Accrington	617	6,576
Blackburn-road, Bolton	1,341	13,398
Blackburn-road, Darwen	312	3,499
Blackford Bridge, Bury	102	855
Black-lane, Manchester	201	1,329
Blackley	425	5,698
Blackpool	4,048	52,570
Blackrod	276	5,660
Blawith	32	120
Blessington-road, Liverpool	344	2,392
Blowick, Southport	22	19
Blue Pitts, Manchester	47	537
Blundell Sands, Liverpool	585	4,503
Bold-street, Liverpool	562	13,748
Bolton	9,977	179,217
Bolton-by-Bowland	110	1,187
Bolton-le-Sands	143	814
Bolton-road, Chorley	20	17
Bolton-road, Darwen	70	462
Boothstown, Manchester	140	1,210
Bootle District Office, Liverpool	2,928	32,073
Botany Bay	16	11
Bow-lane, Preston	640	1,804
Bradford	1,279	12,505
Bradford-road, Manchester	363	5,481
Bradford-street, Manchester	899	11,288
Bradshaw, Bolton	109	1,261
Breck-road, Liverpool	706	6,836
* Bridge-street, Bolton	236	3,087
Bridgman-street, Bolton	364	2,745
Brierfield	916	8,936
Brighton-le Sands, Liverpool	47	187
Brighton-road, Southport	17	119
Brindle Heath, Salford	152	860
Brinscall	215	1,980
Britannia, Manchester	83	701
Broad Green	125	931
Bromley Cross, Bolton	116	1,810
Brookhouse, Blackburn	324	1,680
Brook's Bar, Manchester	949	9,930
Brook-street, Manchester	466	3,931
Broughton, Preston	31	357
Broughton-in-Furness	419	4,683
Broughton-road, Manchester	1,087	11,199
* Brownlow Fold, Bolton	22	95
Brownlow-hill, Liverpool	509	2,218
Brunswick Dock, Liverpool	20	76
Brunswick-road, Liverpool	692	6,153
Brunswick-street, Manchester	851	8,855
Buccleuch-street, Barrow-in-Furness.	57	155
Buchanan-street, Blackpool	85	221
* Burlington-street, Barrow-in-Furness.	895	9,460
Burlington-street, Manchester	1,067	9,657
Burnden, Bolton	179	648
Burnley	6,229	71,238
Burnley-road, Accrington	334	2,207
Burnley-wood, Burnley	820	2,680
Burscough Bridge, Ormskirk	261	1,529
Burton Wood, Newton-le Willows.	15	10
Bury	5,057	77,716
* Bury Bridge, Bury	941	6,169
* Bury New-road, Bolton	374	2,380
Bury New-road, Manchester	1,507	14,790
Bury-street, Heywood	345	1,952
Byrom-street, Liverpool	386	1,852
Cadishead	485	6,547
Caird-street, Liverpool	200	1,366
Caldervale	42	768
Canada Dock, Liverpool	8	71
* Canning-street, Liverpool	67	778
Cark-in-Cartmel	188	1,783
Carnforth	902	11,728
Cartmel	234	4,252
* Castle-street, Liverpool	30	486
Castleton, Manchester	485	5,551
Caton	136	1,094
Cemetery-road, Southport	167	625
Chadderton	584	6,741
Chancery-lane, Manchester	172	1,446
Chapel-lane, Wigan	100	706
* Chapel-street, Salford	95	940
Chatburn	181	2,516
Cheetham, No. 72, Cheetham Hill-road.	1,129	9,692
Cheetham-hill, Manchester	2,321	25,566
Chequerbent	113	582
Cherry Tree	202	1,074
Chesham, Bury	305	987
Chester-road, Manchester	933	8,374
Chipping	32	276
Chorley	2,596	43,306
Chorley Old-road, Bolton	387	1,869
Chorlton-cum-Hardy	719	5,647
* Chowbent	601	8,897
Church	741	13,882
Church-street, Preston	345	3,162
Church-street, Warrington	322	1,767
Churchtown	198	1,872
City-road, Manchester	757	7,375
Claughton-on-Brock	33	279
Clayton, Manchester	13	53
Clayton Bridge, Manchester	57	365
Clayton-le-Moors	980	14,362
Cleveleys	49	289
Clitheroe	1,629	32,020
Cloughfold	379	6,853
Clubmoor, Liverpool	8	52
Cockerham	89	621
College-street, St. Helen's	384	1,142
Collins Green, Newton-le-Willows.	27	31
Collyhurst, Manchester	1,201	16,790
Colne	1,425	18,773
Colne-road, Burnley	2,356	8,632
Commercial-road, Liverpool	267	2,234
Coniston	191	4,019
Cornbrook, Manchester	395	3,174
Corn Exchange, Liverpool	161	1,324
Cornholme	138	1,995
Corporation-street, Manchester	207	1,277
Cotton Tree	40	1,058
County-road, Liverpool	583	4,563
Cowan Bridge, Kirkby Lonsdale	5	95
Cragg Vale, Manchester	27	362
Crank	81	739
Crawshawbooth	547	9,184
Crellin-street, Barrow-in-Furness.	1,026	6,427
Cressington	135	450
Croft	16	135
Crossens	27	190
Cross-lane, Salford	1,501	13,253
Croston, Preston	267	9,350
* Crown-street, Liverpool	98	200
Crumpsall Green, Manchester	100	394
* Dale-street, Liverpool	222	1,529
Dalton-in-Furness	1,102	9,809
Darcy Lever, Bolton	107	293
Darley-street, Bolton	281	1,565
Darlington-street, Wigan	130	392
Darwen	2,149	31,739
Darwen-street, Blackburn	13	20
Daubhill, Bolton	351	2,352
Deane-road, Bolton	257	666
Deansgate, Manchester	1,128	11,645
Deepdale-road, Preston	105	376
Denmark-road, Manchester	424	2,782
Denton	1,777	32,591
Denton's Green, St. Helen's	34	75
Derby-road, No. 100, Liverpool	744	10,307

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
LANCASTER—*continued.*		£.
Derby-road, No. 119, Liverpool	8	2
Derby-street, Bolton	2,218	21,282
Didsbury	818	10,092
Dingle Hill, Liverpool	1,706	12,798
Ditton	241	2,065
Doffcocker	95	352
Dog and Gun, Liverpool	58	433
Droylsden	1,846	27,198
* Duckworth-street, Darwen	25	214
Duke's Brow, Blackburn	255	1,526
* Duke-street, Barrow-in-Furness	36	682
Duke-street, St. Helen's	710	3,273
Duke-street, Southport	544	3,953
Dukinfield	1,147	13,979
Eagley	140	1,525
Eanam, Blackburn	573	3,126
* Earle-road, Liverpool	25	233
Earlestown, Newton-le-Willows	2,040	26,544
Easby-road, Liverpool	347	2,650
East Bank-street, Southport	1,017	9,423
East Mount, Barrow-in-Furness	40	39
Eaves-lane, Chorley	7	16
Eccles	2,795	40,362
Eccles New-road, Manchester	538	5,444
Eccleston-green, Chorley	50	584
Eccleston-street, St. Helen's	425	2,386
Edenfield	313	5,270
Edge Hill, Liverpool	1,602	13,928
Edge-lane, Liverpool	368	2,886
* Edgworth, Bolton	31	381
Egerton	326	5,841
Elizabeth-street, Cheetham	432	5,061
Elton, Bury	205	878
Embden-street, Manchester	856	7,656
Enfield-street, Accrington	129	389
Entwistle-road	33	78
Euxton	13	64
* Everton	165	626
Everton-road, Liverpool	919	10,344
Everton-road, Southport	481	4,207
* Every-street, Nelson	28	119
Ewood, Blackburn	97	121
Exchange, Liverpool	2,436	25,246
Facit	198	2,421
Failsworth	677	9,875
Fairfield, Liverpool	765	5,450
Fairfield, Manchester	151	531
Fallowfield	677	6,084
Farington	58	450
Farnworth, Bolton	2,938	46,332
Farnworth, Widnes	340	2,424
Fence	65	659
Fishergate Hill, Preston	429	1,496
Fishpool, Bury	233	1,149
* Fleet-street, Bury	53	1,271
Fleetwood	1,887	21,819
Flixton	118	968
Fold's-road, Bolton	172	710
Formby	585	6,874
Foulridge	38	372
Fountains-road, Liverpool	291	1,480
Foxhall-road, Blackpool	874	8,170
Freckleton, Preston	110	1,280
Freshfield	300	2,917
Friargate, Preston	823	3,949
Frog-lane, Wigan	129	342
Fulwood, Preston	376	2,896
Furness Abbey	16	138
Further-gate, Blackburn	207	883
Galgate	162	1,533
Garstang	536	8,962
Garston, Liverpool	1,400	14,660
Garston Docks, Liverpool	60	713
Gateacre	299	3,800
Gauxholme, Todmorden	16	76
Glasson Dock	38	328
Gladwick-road, Oldham	261	2,008
* Gloucester-road, Southport	34	460

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
LANCASTER—*continued.*		£.
Golborne	745	11,538
Goose Green, Wigan	207	1,197
Goosnargh	75	831
Gordon-street, Southport	53	78
Gorton	1,345	16,623
Gorton Brook	1,410	14,521
Granby-street, Liverpool	532	4,904
Grange-over-Sands	512	5,778
Grappenhall	102	1,263
Grassendale, Liverpool	295	3,746
Great Ancoats, Manchester	1,058	15,687
* Great Bispham	10	58
Great Cheetham-street, Manchester.	623	3,518
Great Clowes-street, Manchester.	1,128	10,187
Great Crosby, Liverpool	630	7,172
* Great Ducie-street, Manchester	100	740
Great Eccleston	92	1,863
Great George's-road, Waterloo	143	636
Great George-street, Liverpool	810	9,105
Great Harwood	1,224	28,425
Great Homer-street, Liverpool	700	7,585
Great Howard-street, No. 45, Liverpool.	126	1,179
Great Howard-street, No. 390, Liverpool.	393	3,255
Great Jackson-street, Manchester.	771	7,303
Great Marton	51	711
* Great Moor-street, Bolton	56	166
Greaves	308	2,362
Greenacres Moor, Oldham	2,547	28,122
Greenodd	183	1,357
Grey-street, Manchester	310	1,551
Guysyke, Colne	716	4,947
Habergham Eaves, Burnley	1,582	9,029
Haigh	156	931
Hale	140	1,723
Halewood	112	1,269
Halliwell-road, Bolton	610	5,602
Halton	74	442
Halton View, Widnes	68	153
Hamer, Rochdale	138	1,668
* Hampton-road, Southport	25	152
Hanging Ditch, Manchester	653	6,293
Hapton	233	1,342
Hardy-street, Oldham	18	29
Harle Syke	41	291
Harpurhey, Manchester	775	8,433
Harrowby-street, Manchester	102	370
* Hartington-road, Liverpool	41	700
Hart-street, Southport	174	655
Hart-street, Ulverston	57	275
Haslingden	2,266	53,519
Hathershaw, Oldham	147	841
Haughton Green, Manchester	154	1,800
Haulgh, Bolton	108	289
Haverthwaite	110	922
Hawksbead	235	2,585
Hawthorne-road, Bootle	270	1,613
Haydock	278	3,226
Healey, Rochdale	25	282
Heap Bridge	201	2,077
Heatley Heath	143	1,109
Heaton Park, Manchester	152	807
Helmshore	175	3,831
Helsby	278	2,251
Heysham	28	136
Heywood	2,114	28,470
Higginshaw, Oldham	491	1,510
Higher Adlington	123	705
Higher Broughton, Manchester	1,174	13,805
Higher Hurst, Ashton-under-Lyne.	121	1,112
Higher Openshaw	879	8,268
Higher Walton	85	336
Highfield, Wigan	102	906

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
LANCASTER—*continued.*		£.
High Park-road, Southport	13	33
High-street, Chorlton-on-Medlock.	100	325
High-street, Stalybridge	592	2,114
Hightown, Liverpool	29	54
Hightown, Manchester	1,766	14,659
High Wray, Ambleside	16	21
Hill Top, Farnworth	245	751
Hindley, Wigan	1,504	18,802
Hindley Green, Wigan	329	3,575
Hindpool	188	485
Hoddlesden, Darwen	34	261
Hoghton	79	599
Hollins	173	1,123
Hollin's-grove, Darwen	122	393
Hollinwood	1,347	10,471
Holme	77	414
Holt-road, Liverpool	413	2,798
Hooley Hill, Manchester	731	6,931
Hope-street, Liverpool	53	3,074
Hopwood	653	7,865
Hopwood-street, Liverpool	425	2,995
Hornby	118	1,372
Hornby-road, Blackpool	21	184
Horwich	1,557	21,805
Hough Green, Widnes	38	49
Huddersfield-road, Oldham	492	4,658
Hullard Hall, Manchester	863	8,452
Huncoat, Accrington	59	496
Huntley Brook, Bury	191	646
Hurst Brook, Ashton-under-Lyne.	30	101
Hurst Green, Blackburn	172	3,747
Huyton	530	6,212
Huyton Quarry	140	730
Hyde-road, Manchester	1,428	18,692
Ince	518	7,203
Irlam, Manchester	30	160
Irlams-o'-th'-Height	375	4,045
Keighley-road, Colne	39	130
Kensington, Liverpool	661	6,367
Kensington-road, Southport	228	938
Kents Bank, Carnforth	29	196
Kingsley	103	647
Kingsley-road, Liverpool	206	1,420
King-street, Blackburn	109	351
King-street, Lancaster	146	606
King-street, Preston	44	78
Kirkby	88	520
Kirkby-in-Furness	68	273
Kirkdale, Liverpool	1,198	13,041
Kirkham	318	4,080
Kirkless-street, Wigan	116	198
Knott Mill, Manchester	2,071	21,924
Knotty Ash, Liverpool	109	1,280
Knowsley	136	2,182
Knowsley-street, Bolton	1,127	8,179
Ladybarn	103	389
Lancaster	6,041	130,181
Landing Stage, Liverpool	17	58
Langho	39	279
Langton Dock, Liverpool	46	257
* Lapwing-lane, Manchester	259	1,479
Larkhill, Bolton	1,017	8,185
Lark-lane, Liverpool	695	8,164
Latchford	428	3,748
Leeds-road, Nelson	167	969
Lees	711	7,671
Lees-road, Oldham	74	273
Legh-street, Earlestown	21	67
Leigh	2,031	29,925
Levenshulme	876	8,326
* Lever-street, Bolton	65	447
Leyland	648	9,722
Lightbody-street, Liverpool	36	113
Limehurst	94	750
Lime-street, Liverpool	1,875	23,251
Lincoln-street, Barrow-in-Furness.	35	56
Lindal	61	403
Litherland, Liverpool	304	4,061
Littleborough	1,102	22,559
Little Hulton	206	3,806
Little Lever	571	8,363
Liverpool	4,253	134,688
Liverpool-road, St. Helens	969	4,297
Liverpool-road, Southport	30	285
* Liverpool-road, South Southport	53	418
Lodge-lane, Liverpool	922	7,067
* Lodwick-street, Liverpool	374	2,752
London-road, Preston	86	274
Long Marsh	22	192
Long Preston	136	1,607
Longridge	216	3,307
Longsight, Manchester	2,684	27,871
Longton, Preston	57	1,406
Lord-street, Southport	1,150	14,485
Lostock Hall	105	799
Lostock, Bolton	113	637
Lovat-road, Preston	40	71
* Love Clough	3	15
Lower Audley-street, Blackburn	108	386
Lower Broughton, Manchester	912	9,338
Lower Broughton-road, Manchester.	716	4,561
Lower Crumpsall, Manchester	129	1,513
Lower Darwen, Darwen	42	739
Lowerhouse	107	293
Lower Ince	578	4,813
Lower Moor, Oldham	648	3,375
* Lower Moss-lane, Manchester	35	369
Lower North-road, Preston, Lanc.	33	58
Lower Oldham-road, Manchester	1,288	22,883
Lower Openshaw, Manchester	963	8,399
Lower-place, Rochdale	272	1,528
Low Hill, Liverpool	1,734	24,251
Low Moor	96	1,947
Lowton, Newton-le-Willows	43	416
Lumb, Manchester	377	8,249
Lydiate	83	112
Lydgate	143	1,232
Lytham	1,215	22,127
Lytham-road, Blackpool	89	822
Maghull	203	3,501
* Maghull Station	12	1
Manchester	7,889	156,899
Manchester-road, Manchester	36	160
Manchester-road, Oldham	543	5,974
Manchester-road, Southport	545	5,874
Manchester-road, Warrington	37	103
Manchester-street, Oldham	703	6,358
* Market Gate, Warrington	100	820
Market-place, Warrington	395	2,381
Marshall's Cross	58	652
Marsh-lane, Bootle-cum-Linacre	645	3,437
Marsh Side	77	278
Medlock-street, Manchester	595	5,211
Melling, Carnforth	8	54
Mellor Brook	353	4,359
Mersey-road, Widnes	1,296	4,060
Merton-road, Bootle-cum-Linacre	595	5,088
Middleton	2,178	37,735
Miles Platting, Manchester	826	10,427
Milkstone-road, Rochdale	207	1,404
Mill Hill, Blackburn	244	1,026
Mill-street, Liverpool	332	3,369
Milnrow	949	15,085
Milnrow-road, Rochdale	323	3,456
Monton	142	752
Moor End, Accrington	138	2,479
Moorgate, Bury	2,449	16,882
Moor-lane, Bolton	91	205
* Moor-lane, Preston	127	584
Moorside, Manchester	208	2,080
Moorside, Oldham	27	219
Morecombe	1,116	9,290
Moses Gate	1,120	8,755
Mosley-street, Manchester	596	7,653
Moss-lane, Lower, Manchester	571	6,231

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		£.
LANCASTER—*continued.*		
Moss-lane West, Manchester	1,152	10,259
Mossley	645	12,383
Mossley Hill, Liverpool	231	2,421
Mossley-road, Ashton-under-Lyne.	67	204
Moss Side, Manchester	1,094	8,550
Moss-street, Blackburn	193	891
Mottram-road, Stalybridge	282	1,724
Myrtle-street, Liverpool	973	7,859
Nelson	1,265	14,828
* Nelson-in-Marsden	483	7,319
Netherfield-road, Liverpool	613	5,720
New Bank-road, Blackburn	73	343
Newbold, Rochdale	88	357
Newbridge, Nelson	30	56
Newby Bridge	133	1,458
Newcastle-street, Manchester	1,871	14,727
Newchurch, Manchester	325	9,946
Newchurch, Warrington	89	865
Newchurch-road, Bacup	47	298
New Cross, Manchester	2,444	28,596
New Hall-lane, Preston	134	957
New Hey	109	768
New Horwich	268	954
* Newport-street, Bolton	26	414
New-road, Blackpool	26	13
New Springs	252	2,299
Newton Heath	2,084	28,972
Newton-in-Cartmel	125	2,171
Newton-le-Willows	588	7,894
Newton-road, Manchester	566	3,916
Newtown (Pendlebury), Manchester.	182	928
Newtown, Wigan	443	2,433
Nooklands, Preston	19	10
Norden	436	1,984
Norley	81	1,241
North Ashton	116	2,297
North End, Bolton	199	515
North Hill-street, Liverpool	236	1,579
North Lonsdale-road, Ulverston	35	62
North-road, Preston	163	994
North-road, St. Helen's	85	328
North Shore, Blackpool	319	2,350
Nova Scotia, Blackburn	515	2,104
Nuttall-lane, Ramsbottom	215	2,360
Nuttall-street, Accrington	51	284
Oakenrod, Rochdale	179	1,032
Oakfield-road, Liverpool	344	2,663
Oldfield-road, Manchester	443	5,721
* Old Hall-street, Liverpool	29	5
Oldham	6,547	99,668
Oldham-road, Ashton-under-Lyne.	166	987
Oldham-road, Rochdale	346	3,622
Old Swan, Liverpool	823	8,913
Old Trafford, Manchester	170	1,274
Openshaw	1,712	24,136
Ordsall, Manchester	1,212	15,375
Ordsall-lane, Manchester	411	2,719
Orford-lane, Warrington	123	292
Oriel-road, Bootle-cum-Linacre	345	1,693
Ormskirk	1,180	18,730
Orrell, Wigan	113	343
Oswaldtwistle	1,425	16,507
Oxford-road, Manchester	2,691	33,084
Oxford-street, Liverpool	329	3,740
Oxford-street, Morecambe	69	185
Padgate	13	11
Padgate-lane, Warrington	13	4
Padiham	1,441	22,297
Padiham Bridge, Padiham	53	302
Padiham-road, Burnley	1,180	4,871
Parbold	113	976
Park-lane, Wigan	241	1,857
Park-place, Liverpool	3,435	44,602
Park-road, Chorley	172	963
Park-road, Oldham	116	525
Parliament street, Burnley	138	197
Parr	169	2,200
Patricroft	1,716	19,480
Peasley Cross, St. Helen's	181	2,043
Pemberton	576	10,262
Pembroke-place, Liverpool	3,676	38,145
Pendlebury	1,192	18,873
Pendleton, Manchester	2,898	42,219
Penketh	149	1,391
Piccadilly, Manchester	862	12,054
Picton-road, Wavertree	244	1,666
* Pike's-lane, Bolton	180	1,202
Pilling	94	974
Pinfold, Rochdale	739	7,017
Pin Mill Brow, Manchester	583	5,691
Plank-lane, Manchester	244	1,208
Platt Bridge	552	4,722
Plumgington-road, Preston	582	3,488
Plymouth-grove, Manchester	823	9,008
Poolstock, Wigan	274	873
Portland-street, Southport	433	2,028
Poulton-le-Fylde	481	10,486
Poulton-road, Southport	87	410
Pressall	36	330
Prescot	1,901	30,511
Preston	3,786	57,288
Preston-street, Manchester	827	7,889
Prestwich	1,141	15,295
Primrose-hill, Lancaster	77	275
Prince's-road, Liverpool	31	104
Princess-street, Bury	102	305
Queen's-road, Manchester	1,963	27,680
Radcliffe	2,241	39,743
Radcliffe Hall, Manchester	303	2,469
Rainford	177	3,770
Rainhill	403	6,579
Ramsbottom	720	13,165
Ranelagh-place, Liverpool	2,847	36,541
Rawlinson-street, Barrow-in-Furness.	340	1,564
Rawtenstall	1,733	38,653
Read	196	3,107
* Red Bank	108	327
Reddish	429	5,192
Regent-road, Manchester	2,571	26,726
* Regent-road, Morecambe	164	732
Regent-street, Liverpool	507	5,651
Revoe, Blackpool	42	207
Rhodes	353	3,799
Ribbleton-lane, Preston	401	1,930
Ribchester	41	746
Rice-lane, Liverpool	630	4,323
Richmond-row, Liverpool	861	5,293
Rishton	664	8,553
Rishton-lane, Bolton	74	90
Robson-street, Liverpool	681	5,820
Roby	153	1,785
Rochdale	5,150	95,901
Rochdale-road, Bury	904	4,408
Rochdale-road, Manchester	1,238	16,329
Rochdale-road, Oldham	827	4,511
Rock-street, Bury	128	813
* Rooden-lane, Manchester	208	1,354
Roomfield	36	296
* Rose-grove, Burnley	15	8
Royal Exchange, Manchester	201	1,880
Royton	506	5,344
Rufford, Ormskirk	54	219
Rusholme, Manchester	1,276	15,194
* Russell-street, Ashton-under-Lyne.	66	153
Rycroft, Ashton-under-Lyne	289	1,469
Sabden	164	1,920
St. Andrews, Burnley	283	1,472
St. Anne-street, Liverpool	239	1,200
St. Anne's-on-the-Sea	482	3,701
* St. Domingo-road, Liverpool	258	2,948
St. Helen's	7,282	126,495
St. Helen's-road, Bolton	404	983
St. James'-street, Liverpool	287	1,137

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
LANCASTER—*continued.*		£.
St. John's-road, Liverpool	46	132
* St. Luke's, Manchester	179	1,791
St. Michael's, Garstang	50	281
St. Oswald's-street, Liverpool	117	269
St. Paul's-road, Preston	163	792
St. Peter's, Manchester	848	9,103
Salford, Clitheroe	492	6,152
Salford, Manchester	2,175	28,055
Salthouse	71	127
Sankey Bridges, Warrington	135	356
Sankey Green, Warrington	174	126
Scaitcliffe, Accrington	195	1,671
Scholes, Wigan	1,763	10,008
Scorton	83	896
Scotland-road, Liverpool	5,505	62,397
Scotland-road, Nelson	57	370
Seaforth, Liverpool	1,400	10,358
Seedley, Manchester	708	4,503
* Settle-street, Barrow-in-Furness	210	1,018
Shaw	853	9,090
Shaw Bridge, Clitheroe	74	148
Shawforth	421	10,193
Shaw-street, Liverpool	227	1,698
Shuttleworth	139	2,075
Silverdale	114	1,919
Simms Cross, Widnes	2,247	7,773
Skelmersdale	537	7,822
Skerton	424	2,140
Slade-lane, Manchester	63	263
Smallbridge, Rochdale	317	4,798
Smedley-lane, Manchester	37	179
Smithdown-lane, No. 256, Liverpool.	1,023	7,773
Smithdown-road, Liverpool	359	3,028
Smithy Bridge, Rochdale	170	2,147
Southbank-road, Southport	66	349
Southport	7,563	112,072
South Shore, Blackpool	654	5,279
Speke	90	141
Spotland Fold, Rochdale	52	203
Spotland-road, Rochdale	378	4,532
Springhead, Oldham	29	139
Spring Hill, Accrington	86	414
Spring-street, Bury	304	1,910
Spring Vale, Darwen	100	1,315
Spring View, Wigan	130	955
Stacksteads	1,271	19,139
Stalmine, Preston	38	38
Stalybridge	3,836	70,729
Stamford-crescent, Ashton-under-Lyne.	59	303
Stamford-street, Ashton-under Lyne.	45	58
Standish	503	6,724
Stanfield-road, Liverpool	139	741
Stanley-road, Liverpool	1,286	9,120
Station-terrace, Blackpool	7	30
Steeley-lane, Chorley	63	61
Stockport-road, Ashton-under-Lyne.	134	251
Stockport-road, Manchester	2,049	21,530
Stockton Heath	210	1,682
Stoneclough	239	1,879
Stonewell, Lancaster	139	720
Stoneycroft, Liverpool	267	1,935
Stoneyholme, Burnley	284	1,222
Stonyhurst	85	1,166
Strand-road, Bootle-cum-Linacre.	680	5,389
Strangeways, Manchester	2,295	19,282
Stretford	1,340	13,452
Stretford-road, No. 178, Manchester.	2,496	34,818
Stretford-road, 275 (S.W.D.O.), Manchester.	216	1,516
Stubbins, Manchester	115	1,414
Stubshaw Cross, Newton-le-Willows.	30	10
Sudden, Rochdale	119	1,443
Sudell Cross, Blackburn	119	655
Summerseat	161	2,209
Summit, Manchester	156	2,112
Sutton Oak	753	9,639
Swinton	1,345	21,657
Syke Side, Haslingden	44	231
Talbot-road, Blackpool	372	2,879
Talbot-street, Southport	69	331
Tarleton	8	1
Teneriffe-street, Manchester	125	442
Thatto Heath	373	1,387
The Docks, Preston	2	—
The Green, Carnforth	9	230
The Magazines, Liverpool	17	28
The Nook, Oldham	197	788
Thomas street, Manchester	900	10,630
Thorncliffe-place, Manchester	1,011	11,174
Tithebarn-road, Southport	79	419
* Toad-lane, Rochdale	107	940
Todmorden	1,150	31,845
Todmorden-road, Burnley	1,219	5,736
Tong Fold	53	199
Tong Moor	104	326
Tottington	386	6,107
* Town Green, Ormskirk	38	394
Townhead, Rochdale	726	7,704
Trafalgar-street, Burnley	620	2,362
Trafford-road, Salford	847	7,089
Trawden Forest	26	404
Tue Brook, Liverpool	856	7,689
Turner-lane, Ashton-under-Lyne.	42	185
Turton	478	9,604
Tyldesley	2,533	26,062
Ulleswater-road, Lancaster	418	2,832
Ullet-road, Liverpool	314	1,488
Ulverston	1,879	21,825
Union-street West, Oldham	138	906
Upholland	343	6,313
Upper Aughton-road, Southport	260	1,223
Upper Brighton, Liverpool	149	646
Upper Brook-street, Manchester	509	5,912
Upper Duke-street, Manchester	356	3,486
Upper Hill-street, Liverpool	458	4,739
Upper Horwich, Bolton	187	2,915
Upper Lloyd-street, Manchester	125	354
Upper Mossley	543	8,100
Upper Parliament-street, Liverpool.	604	6,728
Upper Parr-street, St. Helen's	611	1,676
Urmston	519	4,599
Vauxhall-road, Liverpool	450	3,562
* Victoria-road, Manchester	4	12
Victoria-street, Liverpool	703	10,895
Virginia-street, Southport	154	825
Wadsworth, Manchester	41	413
Walkden	1,271	14,461
Walmersley	136	1,096
Walsden	101	2,155
Walton, Liverpool	884	8,005
Walton-le-Dale	84	1,223
Walton-road, Liverpool	1,353	11,823
Walton Vale, Liverpool	327	2,685
Wardle	74	1,212
Wargrave	113	352
Warrington	3,899	50,425
Warton	143	1,911
Warton-street, Lytham	91	460
Warterfoot	760	16,385
Waterhead, Oldham	214	2,401
Water-lane, Manchester	233	1,425
Water-lane, Preston	131	950
Waterloo, Clitheroe	66	385
Waterloo, Liverpool	2,017	20,241
Wavertree, Liverpool	870	10,163

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
LANCASTER—*continued.*		£.
* Wavertree-road, No. 138, Liverpool.	14	64
Wavertree-road, No. 155, Liverpool.	942	5,691
Weaste, Manchester	716	4,576
Wellington-avenue, Liverpool	126	864
Wellington-road, Todmorden	23	161
Werneth, Oldham	948	10,500
Wesham	68	591
West Derby, Liverpool	533	7,368
West Derby-road, No. 159, Liverpool.	619	6,596
West Derby-road, No. 289, Liverpool.	437	3,691
West End, Ashton-under-Lyne.	422	3,866
West End, Morcambe	30	240
West Gorton	940	7,825
Westhoughton	1,210	17,092
Westleigh	387	3,018
Westwood, Oldham	1,041	7,761
Whalley	435	8,787
Whalley Banks, Blackburn	208	1,129
Whalley Range, Blackburn	35	43
Whalley Range, Manchester	323	2,138
Wheelton	140	2,720
Whiston	302	1,970
Whiteacre-road, Ashton-under-Lyne.	182	1,156
Whitefield, Manchester	714	7,720
Whitefield, Nelson	83	798
Whitefield-road, Liverpool	66	302
Whitegate-lane, Blackpool	54	506
Whitewell Bottom, Manchester	215	1,922
Whit-lane, Manchester	373	2,850
Whittingham	76	1,413
Whittle-le-Woods	85	893
Whitworth	801	19,031
Whitworth-road, Rochdale	160	929
Widnes	2,976	32,846
Wigan	7,167	113,140
Wigan-lane, Wigan	329	2,636
Wilpshire, Blackburn	35	108
Windsor Bridge, Manchester	1,029	13,599
Windsor-road, Southport	49	100
Winwick-road, Warrington	40	15
Winwick-street, Warrington	535	2,043
Withington	1,293	14,124
Witton, Blackburn	101	720
Woodhouse-lane, Wigan	150	534
Woolfold	183	1,331
Woolton	711	9,994
Worsley	186	3,750
* Worsley-road, Bolton	19	299
Worsthorne	36	352
Wray	15	311
* Wynne-street, Liverpool	138	751
Yealand Conyers, Carnforth	22	79
* York-street, Cheetham	1,255	11,910
York-street, Hulme	376	2,550
TOTAL	517,588	6,193,691
LEICESTER:	70	386
Ansty, Leicester	427	2,598
Argyle-street, Leicester	1,939	36,099
Ashby-de-la-Zouch	161	1,036
Ashby-road, Loughborough	118	516
Aylestone Park, Leicester	35	131
Bagworth, Leicester	153	1,380
Barrow-on-Soar	111	786
Barwell	244	1,542
Bedford-square, Loughborough	619	3,833
Belgrave	1,854	14,266
Belgrave-gate, Leicester	246	2,663
Billesdon	112	1,190
Blaby	73	384
Buckminster	234	1,830
Burbage, Hinckley		

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
LEICESTER—*continued.*		£.
Castle Donington	531	6,454
Charnwood-street, Leicester	937	6,083
Clipstone-street, Leicester	78	378
Clarendon Park, Leicester	284	1,248
Coalville	1,172	19,244
Countesthorpe	105	158
Derby-road, Loughborough	78	295
Desford	339	3,131
Donisthorpe	98	1,071
Earl Shilton	514	6,466
East Langton, Market Harborough.	35	170
Ellistown, Leicester	87	98
Enderby	111	1,046
Fleckney	94	236
Foxton	43	227
Frog Island, Leicester	153	936
Gaddesby, Leicester	26	16
Gilmorton	71	897
Great Bowden	60	321
Great Easton	98	1,397
Great Glen	112	1,223
Groby	130	620
Hallaton	183	2,647
Harby	136	2,253
Hathern, Loughborough	6	4
Hickling	86	384
High Cross-street, Leicester	703	6,154
Highfields, Leicester	912	6,537
High-street, Leicester	87	533
Hinckley	1,516	28,060
Hinckley-road, Leicester	276	1,445
Hugglescote	272	3,297
Humberstone-road, Leicester	1,192	10,352
Humberstone-road East, Leicester.	66	80
Husbands Bosworth	236	5,465
Ibstock	327	4,424
Kegworth	461	7,602
Kibworth Harcourt	533	9,229
King Richard's-road, Leicester	406	3,632
Knighton Fields, Leicester	19	56
Knipton	256	3,253
Knossington	32	83
Leicester	11,659	178,327
London-road, Leicester	448	2,692
Long Clawson	75	583
Loughborough	4,732	84,712
Lubenham, Market Harborough	8	2
Lutterworth	1,408	30,073
Market Bosworth	467	5,935
Market Harborough	2,399	49,364
Markfield	251	3,966
Medbourne	51	438
Melbourne-road, Leicester	5	1
Melton Mowbray	1,893	28,231
Mount Sorrel	379	6,215
Narborough	248	3,436
New Bridge-street, Leicester	12	13
New Evington, Leicester	153	436
Newfoundpool, Leicester	25	126
New Humberstone, Leicester	266	874
Northampton-road, Market Harborough.	25	28
North Kilworth, Rugby	10	20
Oadby	55	405
Overseal	196	3,043
Primethorpe	63	693
Quorn	308	3,509
Rearsby	135	1,513
St. Margaret's, Leicester	77	320
Sheepy, Atherstone	12	123
Shepshed	405	8,231
Sileby	340	2,375
Somerby	137	1,969
Southgate-street, Leicester	260	1,237
South Wigston	319	2,043
Sparkenhoe, Leicester	785	6,081
Stathern	75	150

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
		£.
ENGLAND—*continued.*		
LEICESTER—*continued.*		
Stoke Golding	71	297
Stoney Stanton	95	1,477
Syston	410	4,141
Thurmaston, Leicester	81	259
Toothill-road, Loughborough	4	1
Tugby, Leicester	5	10
Twycross	172	2,319
Ullesthorpe	39	163
Upper Brunswick-street, Leicester.	7	2
Waltham, Melton Mowbray	202	1,887
Waterloo-street, Leicester	564	5,884
Welford-road	638	5,152
West Bridge, Leicester	531	6,209
Wharf-street, Leicester	184	542
Whitwick	353	5,996
Wigston	375	5,097
Woodhouse Eaves	140	1,959
Wymeswold	64	381
Wymondham	207	1,674
TOTAL	51,080	686,459
LINCOLN:		
Above Hill, Lincoln	1,081	14,674
Alford	1,294	28,223
Ancaster	47	192
Appleby, Doncaster	25	103
Ashby	88	403
Bardney	177	3,159
Bargate Boston	116	1,138
Barnetby	112	1,610
Barrowby	78	147
Barrowden	120	783
Barrow-on Humber	219	4,364
Barton-on-Humber	838	16,170
Bassingham	112	1,555
Baston	65	787
Baumber, Horncastle	3	12
Belchford	49	889
Belton, Doncaster	53	495
Billingborough	421	5,021
Billinghay	309	3,191
Binbrook	171	3,085
Boston, Lincoln	4,237	75,215
Bourne	890	14,940
Bracebridge	98	574
Branston	172	1,790
Brant Broughton	164	1,992
Brigg	1,591	32,795
Burgh	258	5,462
Burringham	128	2,235
Burton-on-Stather	87	1,926
Burton-road, Lincoln	192	1,448
Caistor	950	21,285
Canwick-road, Lincoln	377	2,589
Carholme-road, Lincoln	15	16
Castle Bytham	154	2,496
Caythorpe	132	2,189
Claxby	75	632
Cleethorpe	522	5,945
Colsterworth	194	1,633
Commercial-road, Spalding	14	13
Coningsby	227	3,428
Corby	263	3,826
Corringham	49	469
Crowland	336	5,576
Crowle	563	9,766
Deeping St. James	58	605
Denton	77	1,080
Donington	295	5,697
Donington-on-Bain	90	1,197
Duddington	61	789
Eastgate, Louth	20	59
East Kirkby	56	673
East Marsh, Grimsby	896	6,781
Edenham	97	2,215
Epworth	410	7,126

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
		£.
ENGLAND—*continued.*		
LINCOLN—*continued.*		
Fish Docks, Grimsby	49	273
Fishtoft, Boston	15	56
Fleet, Lincoln	55	475
Folkingham	266	7,937
Freeman-street, Grimsby	2,204	22,650
Friskney	83	509
Frodingham	98	367
Fulbeck	123	2,671
Fulstow	36	190
Fydell-street, Boston	154	446
Gainsborough	2,537	41,561
Gedney, Drove End	49	512
Gedney-hill	27	291
Glentham	35	306
Gosberton	215	4,625
Grantham	3,813	66,445
Greatford	103	308
Grimsby	3,077	48,463
Hagworthingham	37	591
Hainton	100	1,659
* Hainton-square, Grimsby	196	2,401
Hainton-street, Grimsby	208	932
Heckington	403	6,632
Hibaldstow, Brigg	5	13
High-street, Boston	19	131
Hogsthorpe	91	1,772
Holbeach	860	12,859
Horncastle	1,652	28,360
Ingham	130	1,991
Keadby	130	2,124
Keelby	165	3,573
Kirton	168	2,521
Kirton Lindsay	473	8,243
Laceby	189	2,007
Langworth-gate, Lincoln	17	130
* Laughton	22	177
Leadenham	146	2,033
Lincoln	7,350	124,596
Little Bytham, Grantham	9	159
Little Gonerby, Grantham	103	562
London-road, Grantham	98	443
Long Bennington	109	1,419
Long Sutton	596	7,561
Louth	2,503	53,572
Luddington	26	348
Ludford	59	1,614
Mablethorpe	163	1,806
Magpie-square, Lincoln	21	126
Main Ridge, Boston	105	235
Mareham-le-Fen	139	2,330
Market Deeping	632	10,469
Market Rasen	1,107	21,217
Marshchapel	157	1,431
Marton	59	406
Messingham	84	659
Metheringham	215	2,999
Monks-road, Lincoln	183	2,476
Morton, Bourne	76	412
Morton, Gainsborough	70	239
Moulton	49	300
Mount Bridge, Boston	82	314
Navenby	161	1,611
Nettleham, Lincoln	24	351
New Bolingbroke, Boston	19	209
New Clee, Grimsby	1,755	17,572
New Holland	146	1,817
New Leake, Boston	36	487
Newmarket, Louth	35	316
New Somerby	30	15
Newton-on-Trent	188	3,186
New York, Boston	72	1,246
Normanby-by-Spital	80	562
North Kelsey, Brigg	22	374
North Somercotes	124	2,844
North Thoresby	91	732
Old Bolingbroke	49	1,002
Old Leake	131	1,693
Osbournby	179	2,329
Partney	34	126
Pinchbeck	22	282

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
LINCOLN—*continued.*		£.
Raithby	13	55
Rampton	72	903
Redbourne	89	822
Revesby, Boston	9	25
Rippingale	162	1,154
Roman Bank, Boston	15	132
Ropsley	28	137
Ruskington	202	2,897
St. Catherine's	100	382
St. Marks, Lincoln	3	—
St. Peter's-at-Gowts, Lincoln	434	4,371
Saxilby	215	2,648
Scamblesby	25	409
Scawby	51	573
Scothern	108	1,016
Scotter	174	1,892
Scunthorpe	651	12,175
Sibsey	33	256
Skegness	404	5,344
Skendleby	4	1
Sleaford	1,541	24,882
Sleaford-road, Boston	28	52
South Ferriby	86	1,215
South Kelsey	36	683
Spalding	2,695	42,893
Spilsby	1,211	23,881
Spilsby-road, Boston	28	140
Spital street, Lincoln	39	39
Spittlegate, Grantham	519	6,487
Stamford	3,967	89,968
Stickney	97	1,716
Sturton-by-Stow	101	879
Sturton-le-Steeple	52	738
Sutterton	121	1,286
Sutton Alford	75	775
Sutton St. James	51	447
Swineshead	155	2,048
Tattershall	60	685
Tetford	95	644
Tetney	94	898
* The Fish Docks, Grimsby	17	86
Trinity-street, Gainsborough	431	3,418
Tydd	97	1,431
Ulceby	279	6,667
Ulceby Village	123	2,140
Victoria-street, Grimsby	1,440	20,412
Victor-street, Grimsby	317	2,572
Wainfleet	584	12,524
Waltham	193	1,267
Westgate, Grantham	20	92
West Marsh, Grimsby	416	3,955
West Stockwith	83	1,055
Whaplode Drove	55	422
Wigtoft	12	8
Willingham	19	137
Willoughton	48	356
Winteringham	70	1,456
Winterton	519	11,108
Woodhall Spa	103	751
Worlaby	68	656
Wragby	286	5,658
TOTAL	73,292	1,170,863
MIDDLESEX:		
Abbey-road, N.W.	568	8,808
* Abbott-road, E.	700	9,413
Acton, Bolls Bridge-road, W.	457	3,857
Acton, Churchfield-road, W.	889	10,165
Acton, High-street, W.	3,433	49,299
Acton, near Great Western Railway Station, W.	267	1,648
Acton, Uxbridge-terrace, W.	158	1,131
Acton-green, W.	594	4,859
Adelaide-road, N.W.	808	13,530
Albany-street, N.W.	2,135	36,987
* Albert-terrace, N.W.	40	555
Albion-street, No. 24, W.	604	7,603

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
MIDDLESEX—*continued.*		£.
Aldermanbury, E.C.	1,422	20,244
* Alderney-road, E.	170	2,600
* Aldersgate-street, No. 69, E.C.	3,140	51,129
Aldgate, E.	5,749	81,516
* Allason-terrace, W.	130	2,735
Allen-road, N.	765	7,028
Amhurst-road, N.	968	12,467
Amwell-street, E.C.	805	10,437
Arbour-square, E.	711	8,150
Arkley	31	115
* Arundel-place, N.	105	1,671
Ashford	259	1,905
Ashford Station	117	125
Baker-street, No. 66, W.	2,100	31,624
Baker-street, Enfield	234	1,426
Balls Pond, N.	2,185	26,623
* Balls Pond-road, N.	308	4,232
Barbican, No. 58, E.C.	2,002	20,638
* Barnsbury, No. 387, Liverpool-road, N.	149	1,983
Barnsbury-road, N.	966	10,895
Bath-road, Hounslow	163	1,039
Bayswater, W.	2,144	37,637
Bedfont	204	3,055
* Bedford Park, Chiswick	437	4,778
Bedford-street, W.C.	1,286	19,693
* Belsize Park, N.W.	739	13,527
Bemerton-street, N.	873	8,170
Berners-street, W.	2,876	36,687
Berwick-street, W.	2,840	30,672
Bethnal Green, No. 169, Cambridge-road, N.E.	285	2,428
Bethnal Green, No. 317, Cambridge-road, N.E.	187	1,044
* Bethnal Green, Columbia-road, No. 82, N.E.	294	3,353
Bethnal Green, No. 174, Old Ford-road, N.E.	467	2,712
Bethnal Green-road, No. 173, N.E.	7,011	124,924
Bethnal Green-road, No. 422, N.E.	1,135	11,001
Billingsgate, E.C.	371	3,909
* Bingfield-street, No. 62, N.	76	1,029
* Bishopsgate-street, Within, E.C.	98	754
Bishopsgate-street, Without, No. 47A, E.C.	1,620	20,090
Bishop's-road, Paddington, W.	1,471	25,198
Bishop's-road, Victoria Park, N.E.	1,310	15,858
* Blackstock-road, N.	1,409	14,273
* Blackwall, E.	55	928
* Blandford-street, W.	962	16,108
* Bloomsbury, W.C.	68	555
* Bolton-road, N.W.	63	937
* Boundary-road, No. 22, N.W.	670	10,097
* Boundary-road, No. 108, N.W.	500	6,570
Bow, Addington-road, No. 2, E.	391	2,939
* Bow, Bow-road, No. 188, E.	1,605	24,942
Bow, Burdett-road, No. 113, E.	739	6,811
Bow, Devons-road, No. 112, E.	396	2,449
Bow, Devons-road, No. 214, E.	674	5,258
Bow, No. 628, Mile End-road, E.	3,193	47,622
Bow, Old Ford-road, No. 265, E.	244	1,673
Bow, St. Paul's-road, No. 117, E.	440	3,582
Bow, near the Church, E.	2,424	34,868
Bow, Monier-road, E.	127	566
Bow, Mostyn-road, E.	542	3,591
Bow, No. 698, Old Ford-road, E.	66	180
Bow, St. Leonard's-street, No. 120, E.	333	2,851
* Bramley-road, W.	661	4,987
Brentford	2,420	49,373
* Brewer-street, W.	1,218	11,678
Brick-lane, E.	1,784	13,635
Broad Sanctuary, S.W.	1,560	52,567
Broad-street, W.C.	1,072	10,930
* Broadway, London Fields, E.	1,303	13,961
* Bromley, E.	295	4,747
Brompton-road, S.W.	4,627	75,950
Brondesbury, N.W.	2,109	20,050
* Brook Green, W.	1,073	12,632
Broughton-road, N.	1,360	14,792

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
MIDDLESEX—*continued.*		£.
* Brownswood Park, N.	464	4,607
* Bruce Grove, Tottenham	976	10,211
Buckingham Gate, No. 8, S.W.	39	735
* Bunhill-row, E.C.	554	6,434
* Burdett-road, E.	2,333	35,888
* Burlington House, W.	1,250	22,753
* Burton-crescent, W.C.	1,507	13,830
Bush Hill Park, Enfield	150	1,227
* Bush Hill Park Estate, Enfield	41	317
Buxton-street, N.E.	740	8,883
Caledonian-road, No. 172, N.	2,380	32,901
Caledonian-road, No. 273, N.	2,360	33,038
Caledonian-road, No. 406, N.	1,893	21,003
Caledonian-road, No. 480, N.	752	8,128
Cale-street, S.W.	962	8,903
Cambridge Heath, N.E.	898	11,885
* Cambridge-road, No. 167, N.E.	1,611	20,601
* Cambridge-road, No. 343, N.E.	827	7,741
Cambridge street, S.W.	1,327	16,074
* Cambridge-terrace, Kilburn	133	2,513
Camden-road, No. 57, N.W.	5,004	66,652
* Camden-road, Queen's-terrace, N.W.	140	2,838
* Camden Town, North London Railway, N.W.	66	883
Camden Town, High-street, N.W.	3,916	51,172
* Camden Town (North Western District Office), N.W.	2,625	46,847
Cannon-street (B.O.), No. 47, E.C.	143	2,034
Cannon-street, No. 101, E.C.	2,265	37,548
* Cannon Street-road, E.	988	12,846
Canonbury, N.	763	12,401
* Canterbury-road, N.W.	1,000	11,070
Chalk Farm-road, No. 65, N.W.	3,216	43,596
Chancery-lane, No. 78, W.C.	2,180	32,659
Chapel-street, S.W.	873	20,397
Charing Cross, W.C.	6,073	125,333
Charles-street, Haymarket, S.W.	1,567	25,052
* Charles-street, W.	763	7,709
Charlwood-street, S.W.	2,809	31,055
Chase Gate, N.	430	4,673
Chase Side, Enfield	519	4,133
Chatsworth-road, N.E.	1,451	12,646
Chelsea, Lot's-road, S.W.	174	823
Chelsea, Queen's-road, S.W.	68	346
* Chelsea, Queen's-road West, S.W.	110	1,532
Chesterton-road, W.	312	2,232
Chichester-street, W.	1,289	24,551
Child's Hill, N.W.	711	9,091
Chiswick, Bedford Park	200	995
Chiswick, Church-street	593	6,271
Chiswick, Devonshire-road	591	3,210
Chiswick, Grosvenor-terrace	115	484
Chiswick High-road, No. 276, Turnham Green.	3,543	40,842
Chiswick High-road, No. 349, West End-terrace.	333	2,898
Chiswick High-road, No. 437	472	5,480
Chiswick High-road, No. 627	296	3,407
* Chiswick, West End-terrace	82	1,213
* Chrisp-street, E.	1,515	22,281
Church Parade, Hounslow	102	679
Church-street, W.	1,082	13,711
Church-street, N.W.	1,446	18,702
Church-street, N.	1,064	12,835
Churton-street, S.W.	6,315	106,503
* Circus-road, N.W.	152	2,293
City-road, No. 100, E.C.	782	7,607
City-road, No. 219, E.C.	1,832	21,466
City-road, No. 3, Macclesfield-terrace, E.C.	931	6,761
Clapton, Clarence-road, N.E.	553	6,573
Clapton, Rushmore-road, N.E.	402	2,738
Clapton-road, N.E.	1,769	22,836
* Clare Market, W.C.	717	5,461
Clarendon-road, W.	2,046	23,509
Clerkenwell Green, E.C.	1,049	13,684
* Clerkenwell-road, near Leather-lane, E.C.	181	2,440
Cleveland-gardens, W.	683	9,879
Cloudesley-road, N.	1,204	12,600
* Coal Exchange, E.C.	29	361
* Cobbold-terrace, W.	121	734
Coborn-road, E.	935	9,226
Coleman-street, E.C.	1,676	24,563
College Park, Felixstowe Parade, N.W.	269	1,458
* College Park, Kensal Town, W.	234	2,421
College Park, Richmond-terrace, N.W.	81	541
* Colney Hatch Park, N.	55	537
* Columbia-road, No. 76, E.	163	2,581
* Commercial-road East, Eastern District Office, E.	5,470	98,905
Commercial-road East, No. 153, E.	2,239	15,866
Commercial-road East, No. 439, E.	825	8,709
* Compton-terrace, W.	47	442
* Coningham-terrace, Shepherd's Bush, W.	665	8,883
* Cornhill, E.C.	1,368	21,250
Cornwall-road, W.	2,193	28,382
Covent Garden, W.C.	1,089	13,823
* Cranbourne-street, W.	363	3,081
Cranford, Hounslow	34	134
Craven Park, Willesden, N.W.	586	4,980
Craven-road, Bayswater, W.	712	10,750
Crawford-street, W.	2,623	40,952
Cricklewood, Granville-terrace, N.W.	219	1,959
Cricklewood, Yew-terrace, N.W.	668	5,145
Crouch End, No. 1, Broadway, N.	2,300	29,677
Crouch End, Park-road, N.	226	1,694
Crouch Hill, N.	1,570	13,744
Crowndale-road, No. 7, N.W.	290	1,926
* Crown-road, Fulham, S.W.	86	624
Curtain-road, E.C.	814	9,834
Curzon-street, W.	2,053	39,661
Dalling-road, W.	778	8,970
Dalston, No. 64, Greenwood-road, N.E.	212	1,357
Dalston, No. 68, Lansdowne-road, N.E.	440	4,811
Dalston, No. 65, Queen's-road, N.E.	960	10,714
Dalston, No. 207, Queen's-road, N.E.	1,517	18,980
Dalston-lane, No. 84, N.E.	1,060	10,590
Dalston-lane, No. 176, N.E.	195	1,489
Dalston-lane, No. 244, N.E.	1,193	16,962
Danvers-street, S.W.	999	14,839
Dartmouth Park Hill, Upper Holloway, N.	749	4,881
Denham	23	122
Devonshire-street, W.	2,401	35,536
* Devon's-road, No. 94, Bromley, E.	291	3,186
* Devon's-road, No. 202, Bow Common, E.	905	9,489
* Doctors' Commons, E.C.	1,501	24,636
* Dorcas-terrace, W.	172	2,478
Downham-road, N.	886	8,506
Downs Park Road, N.E.	783	6,760
Down-street, W.	879	13,677
* Drury-lane, No. 42, W.C.	1,662	22,275
Drury-lane, No. 100, W.C.	1,215	12,568
* Duke-street, W.	1,567	24,683
* Ealing, W.	2,496	42,963
Ealing Boundary, Uxbridge-road, W.	142	811
Ealing District Office, W.	2,874	32,406
Ealing, Castle Hill, W.	131	336
* Ealing Common, W.	93	2,386
Ealing Dean, W.	2,032	23,320

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
MIDDLESEX—*continued.*		£.
* Ealing Green, W.	100	1,733
Ealing, Haven Green, W.	51	254
Ealing, Ranelagh-road, W.	312	2,274
Earl's Court, S.W.	4,435	64,140
Earl's Court-road, Wetherby-terrace, S.W.	186	955
East Acton, W.	106	1,019
Eastcheap, E.C.	2,984	43,896
Eastern District Office, No. 195, Whitechapel-road, E.	4,976	83,542
East Finchley, Market-place, N.	562	6,212
East Finchley, near Railway Station, N.	455	3,686
* East India Dock-road, No. 226, E.	4,169	78,331
* East India Dock-road, No. 475, E.	308	2,567
* East-road, Hoxton, N.	975	12,910
East Strand, W.C.	1,628	25,450
Eaton-terrace, S.W.	594	7,451
Ebury Bridge, S.W.	2,696	39,325
Ebury-street, S.W.	2,280	48,494
Edgware	496	5,951
Edgware-road, No. 74, W.	1,668	16,936
* Edgware-road, No. 148, W.	1,632	30,994
Edgware-road, No. 228, W.	1,168	11,515
Edgware-road, No. 310, W.	3,461	55,370
Edgware-road, No. 441, W.	1,528	21,857
* Edgware-road, South, W.	1,850	42,617
* Edmonton, Fore-street	117	1,944
Edmonton, Hertford-road	141	760
* Edmonton Green	219	5,654
Edwardes-terrace, W.	1,928	34,815
Elgin-crescent, W.	1,003	8,096
* Elgin-road, Notting Hill, W.	67	548
Elizabeth-street, S.W.	1,315	20,323
Enfield	2,664	38,644
Enfield Highway	324	4,126
Enfield Lock	645	12,520
Enfield-road, Brentford	130	555
Enfield Wash	798	12,388
England-lane, N.W.	927	12,976
Essex-road, No. 202, N.	1,615	20,063
Euston-road, No. 402, N.W.	3,346	45,794
Euston-square Station, N.W.	2,780	38,559
* Evering-road, N.	872	10,985
Exmouth-street, W.C.	2,102	20,300
* Felixstowe Parade, Kensal Green, W.	181	1,810
Feltham	811	14,995
* Fenchurch-street, E.C.	368	3,183
* Ferme Park-road, No. 1, N.	1,076	9,204
Finchley, Church End, N.	1,428	17,809
* Finchley Common, N.	46	460
* Finchley, East End, Market-place, N.	387	6,502
* Finchley, East End, near Railway Station, N.	61	718
Finchley-road, Grand Parade, N.W.	37	112
Finchley-road, No. 217, Canfield Gardens, N.W.	522	3,718
Finsbury Park, Blackstock-road, N.	290	1,320
Finsbury Park, Brownswood Park, N.	60	284
Finsbury Park, near Great Northern Railway Station, N.	6,164	87,941
Finsbury Park, Endymion-road, N.	391	2,472
Finsbury Park, Ferme Park-road, N.	160	891
Finsbury Park, Fonthill-road, N.	390	2,812
Finsbury Pavement, No. 89, E.C.	1,565	21,383
Finsbury-square, E.C.	2,402	37,883
* Fitzjohn's Parade, N.W.	378	4,288
Fleet-street, E.C.	3,231	47,114
Fore-street, E.C.	1,775	22,826
* Fortess-road, N.W.	2,152	29,167

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
MIDDLESEX—*continued.*		£.
Fortis Green, Finchley, N.	202	2,152
Forty Hill, Enfield	180	1,631
* Frampton Park-road, Hackney, E.	17	96
Friern Barnet-road, N.	320	2,747
* Fulham, S.W.	456	7,169
Fulham Cross, S.W.	377	1,264
Fulham, Fulham-road, No. 666, S.W.	1,070	9,816
Fulham, Fulham-road, No. 780, S.W.	292	1,905
Fulham, Hazlebury-road, S.W.	435	1,726
Fulham, High-street, S.W.	188	1,251
Fulham, New King's-road, S.W.	201	1,263
* Fulham Palace-road, No. 63, W.	32	252
* Fulham Palace-road, No. 74, W.	101	1,118
Fulham Palace-road, No. 119, W.	816	5,599
Fulham-road, No. 8, S.W.	1,305	20,911
Fulham-road, No. 94, S.W.	1,483	23,232
* Fulham-road, No. 127, S.W.	1,965	34,860
* Fulham-road, No. 176, S.W.	489	6,180
Fulham-road, No. 262, S.W.	4,725	75,494
Fulham-road, No. 303, S.W.	1,137	11,756
* Gladstone-terrace, Kilburn, N.W.	516	5,874
Gledhow-terrace, S.W.	717	11,437
Globe-road, No. 142, E.	694	4,461
Gloucester-road, near Hereford-square, S.W.	2,607	53,158
Gloucester-road, near Queen's Gate, S.W.	2,548	52,107
* Goldhawk-road, W.	1,603	19,956
Gordon Estate, Twickenham	139	539
Goswell-road, No. 114, E.C.	1,785	35,012
Goswell-road, No. 237, E.C.	1,291	17,875
Goswell-road, near the Angel, E.C.	2,449	34,654
Gower-street, W.C.	2,505	32,938
Gracechurch-street, E.C.	3,378	53,582
* Grafton-road, N.W.	894	13,591
Gray's Inn-road, No. 211, W.C.	1,480	13,432
Gray's Inn-road, No. 220, W.C.	1,613	20,855
* Great Marylebone-street, W.	1,016	19,358
Great Portland-street, W.	3,516	52,041
Great Queen-street, W.C.	99	647
Great Russell-street, W.C.	1,026	15,956
Great Tower-street, E.C.	896	11,270
Greek-street, W.	2,463	33,628
Greenhill, Harrow	299	2,750
Green-lanes, Stoke Newington, N.	1,669	16,433
Green-street, Bethnal Green, N.E.	2,545	33,075
* Greenwood-road, N.E.	465	6,236
Grenville-street, W.C.	850	8,977
Gresham House, E.C.	1,336	21,682
Grosvenor-road, No. 57, S.W.	84	976
* Grosvenor-road, N.	542	9,272
* Grove-place, Kentish Town, N.W.	35	150
* Grove-place, Staines	22	36
Grove-road, Bow, E.	1,851	22,994
* Guildhall, E.C.	182	614
* Gunnersbury Station, W.	507	6,738
* Hackney, Church-street, E.	132	2,077
Hackney-road, No. 151, N.E.	9	70
Hackney-road, No. 328, N.E.	2,661	40,677
* Hackney-road, No. 511, E.	160	2,447
Hackney Wick, near the station, N.E.	984	10,540
Hackney Wick-road, No. 260, N.E.	1,619	15,172
Hadley, Barnet	192	2,808
Hadley Wood	13	14
* Halliford	87	1,593
Hammersmith, Brackenbury-road, W.	263	921
Hammersmith Broadway, W.	8,470	122,142
* Hammersmith, Fulham Palace-road, No. 72, W.	80	132

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
MIDDLESEX—*continued.*		£.
Hammersmith, Greyhound-road, No. 169, W.	255	326
Hammersmith, No. 79, King-street West, W.	221	1,503
Hammersmith, No. 148, King-street West, W.	552	4,957
Hammersmith, No. 323, King-street West, W.	530	4,953
Hammersmith, The Grove, W.	194	1,226
* Hammersmith, Upper Mall, W.	11	4
Hammersmith-road, No. 87, W.	1,696	12,914
Hampstead, Belsize Park, N.W.	220	1,490
Hampstead-road, No. 29, corner of Seaton-street, N.W.	361	2,739
Hampstead, Fairfax-road, N.W.	1,140	16,558
Hampstead, High-street, N.W.	5,091	76,212
Hampstead, South Hill Park, N.W.	384	3,172
Hampstead Green, N.W.	2,276	44,339
Hampstead-road, No. 161, N.W.	3,227	46,158
Hampton	775	11,813
Hampton Court	589	10,973
Hampton Hill	311	2,858
Hampton-road, Twickenham	31	93
Hampton Wick	632	8,398
* Hanley-road West, N.	73	1,087
* Hanway-street, W.	130	1,647
Hanwell, W.	1,596	22,748
Hanworth	139	996
Harefield	215	3,818
Harlesden, Acton-lane, N.W.	83	274
* Harlesden Green, N.W.	2,499	29,411
Harlesden, No. 58, High-street, N.W.	114	904
Harlesden, No. 242, High-street, N.W.	198	1,248
Harlington	291	5,099
Harringay, No. 40, Wightman-road, N.	524	3,575
Harrow	1,999	32,621
* Harrow-road, College Park, W.	187	1,331
Harrow-road, Frankfort-terrace, W	2,081	22,039
Harrow-road, Jonson's-place, W.	4,800	60,932
Harrow-road, No. 620, Queen's Park, W.	750	5,032
Harrow-road, Woodfield-road, W.	3,609	46,568
* Harrow Station	37	764
Harrow Weald	301	5,392
Hatton Garden, E.C.	3,292	83,612
* Haverstock-hill, N.W.	1,535	30,843
Hayes	266	4,240
Hayes End	77	485
* Haymarket, S.W.	361	4,535
Hazelville-road, Hornsey-lane, N.	333	1,859
Hemingford-road, N.	1,973	27,707
Hendon, N.W.	1,226	18,921
* Hendon, The Burroughs, N.W.	11	187
Hendon, Church-lane, N.W.	264	2,078
Hendon, near the Station, N.W.	203	1,713
Hertford-road, No. 108, N.	365	2,196
Heston, Hounslow	139	1,408
Highbury, Aubert Park, N.	566	5,314
Highbury, No. 89, Grosvenor-road, N.	301	2,530
Highbury, near Station N.	4,062	66,483
Highbury Park, near The Grange, N.	1,647	22,351
Highbury, No. 104, Riversdale-road, N.	240	1,355
Highgate, N.	1,856	30,897
Highgate Archway-road, N.	842	6,676
* Highgate Hill, N.	60	524
Highgate-road, N.W.	1,127	15,096
Highgate, North Hill, N.	725	7,514
* High Holborn, W.C.	2,628	48,627
High-road, Knightsbridge, S.W.	943	14,611
* High-street, Brentford	2	—
High-street, Islington, N.	2,203	25,130
High-street, Poplar, E.	771	9,557
High-street, Uxbridge	24	217
Hillingdon	206	1,786
Hillingdon Heath, Uxbridge	103	926
Holborn, near Gray's Inn, W.C.	3,707	60,681
* Holborn Viaduct West, E.C.	338	5,746
Holland Road, W.	913	13,001
Holloway, Parkhurst-road, N.	4,178	59,512
Holloway-road, No. 118, N.	766	6,036
Holloway-road, No. 269, N.	2,630	36,469
* Holloway-road, No. 338, N.	53	700
* Holloway-road, No. 372, N.	73	1,218
* Holloway-road, No. 422, N.	2,150	41,853
* Hollywood-road, S.W.	33	387
Homerton High-street, No. 37 N.E.	519	6,006
* Homerton High-street, No. 43, E.	473	6,041
Homerton High-street, No. 162, N.E.	428	2,859
Hornsey High-street, No. 7, N.	2,213	26,026
* Hornsey, Hampden-road, N.	287	2,056
Hornsey Park, N.	635	5,728
Hornsey Rise, No. 518, Hornsey-road, N.	1,806	21,216
Hornsey, Tottenham-lane, N.	45	85
Hornsey, Wightman-road, N.	124	782
Hornsey-road, No. 285, near the Plough.	2,318	27,985
Hounslow	3,462	60,262
Hounslow Heath	533	4,552
Hoxton, East-road, N.	437	2,918
Hoxton, St. John's-road, N.	3,206	51,067
* Hoxton High-street, N.	700	6,395
Hoxton-street, No. 217, N.	927	8,940
* Hyde Park-square, W.	1,290	29,679
Hyde-road, Hoxton, N.	1,549	15,897
Isle of Dogs, E.	999	11,811
Isleworth	731	12,337
* Islington, Northern District Office, N.	4,484	79,439
* Islington, near the Angel, N.	526	6,079
* Jermyn-street, S.W.	26	233
* Jubilee-street, E.	129	1,899
Judd-street, W.C.	2,274	24,770
* Junction-road, No. 103, N.	1,304	16,015
* Junction-road, No. 255, N.	1,727	20,854
Kensal Green, W.	1,092	9,193
* Kensal-road, W.	200	1,650
* Kensal Town, Felixstowe Parade, W.	289	1,687
Kensington, Napier-road, W.	160	1,612
Kensington, Young-street, W.	7,049	143,116
Kensington Park-road, W.	1,042	18,066
Kensington, Victoria-grove, W.	265	1,378
Kentish Town, Fortess-road, N.W.	387	2,855
Kentish Town, Grafton-road, N.W.	610	4,537
Kentish Town, Junction-road, N.W.	370	6,669
Kentish Town-road, No. 149, N.W.	4,234	54,225
Kentish Town, Southampton-road, N.W.	416	3,602
Kew Bridge-road, Brentford	44	254
Kilburn, N.W.	6,060	82,884
* Kilburn, Albert-terrace, N.W.	342	5,700
Kilburn, Belsize-road, No. 206, N.W.	535	5,144
Kilburn, Cambridge-road, N.W.	1,243	15,085
Kilburn, Canterbury-road, N.W.	134	1,004
Kilburn, Fortune Green-road, N.W.	264	1,509
Kilburn, Hemstall-road, N.W.	136	505

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
		£.
ENGLAND—*continued.*		
MIDDLESEX—*continued.*		
Kilburn High-road, No. 222, N.W.	1,189	11,826
Kilburn, Lincoln-terrace, N.W.	158	559
* Kilburn, The Promenade, N.W.	535	9,616
Kilburn, West End, N.W.	301	2,197
King Henry's Walk, No. 49, N.	882	5,674
King's Cross, N.	5,379	78,037
King's Cross-road, W.C.	2,299	26,630
Kingsland-crescent, N.E.	1,733	22,567
* Kingsland Green, E.	1,924	28,797
Kingsland High-street, No. 15, N.E.	5,266	73,716
Kingsland-road, No. 122, N.E.	352	3,485
Kingsland-road, No. 273, N.E.	1,090	13,176
King's-road, No. 110, S.W.	3,329	86,505
King's-road, No. 194, S.W.	2,702	37,521
King's-road, No. 267, S.W.	917	9,904
King's-road, No. 365, S.W.	2,506	27,975
King's-road, No. 510, S.W.	602	3,101
* King-street, Covent Garden, W.C.	476	6,528
* King-street, Hammersmith, W.	661	11,867
* King-street West, No. 148, Hammersmith, W.	589	9,034
* King-street West, No. 323, Hammersmith, W.	528	7,674
* King William-place, W.	395	5,573
* King William-street, E.C.	184	1,975
Knightsbridge, S.W.	4,375	98,603
Ladbroke Grove, W.	1,305	22,656
Ladbroke Grove-road, W.	3,498	49,593
Laleham	129	577
Laleham-road, Staines	91	872
Lamb's Conduit-street, W.C.	1,158	26,721
Lampton, Hounslow	30	203
Lancaster-street, Hyde Park, W.	1,323	26,693
Langham-place Hotel, W.	1,357	25,319
* Latimer-road, W.	18	287
Lawford-road, N.W.	607	6,162
* Leadenhall-street, No. 114, E.C.	256	3,304
Leadenhall-street, No. 150 (B.O.), E.C.	1,422	22,086
Leather-lane, E.C.	1,240	12,330
* Ledbury-road, W.	127	1,418
Leicester-square, W.C.	3,055	39,295
Leighton-road, N.W.	1,514	18,896
Leinster-terrace, W.	923	18,978
Leman-street, No. 141, E.	2,355	25,816
* Lillie Bridge, S.W.	725	6,641
Lillie-road, No. 132, S.W.	1,667	14,343
Limehouse, E.	4,035	60,133
Limehouse, Salmon-lane, E.	113	378
* Limehouse, Three Colt-street, E.	16	51
Lincoln's Inn, Portugal-street, W.C.	934	13,769
Lisson Grove, N.W.	1,606	24,577
Little Sussex-place, W.	727	16,327
* Little Tower-street, E.C.	185	2,263
Liverpool-road, No. 283, N.	1,169	16,061
Liverpool-road, No. 387, N.	821	9,428
Lombard-street, E.C.	7,253	134,889
London Chief Office, E.C.	7,585	118,469
London Fields, Broadway, N.E.	701	7,460
London-road, Brentford	18	102
London-road, Staines	31	221
London-road, Twickenham	140	684
* London Stile, Chiswick	136	2,242
* Long Acre, W.C.	691	10,332
Lothbury, E.C.	1,173	22,815
* Lot's-road, S.W.	245	2,324
Lower Clapton, N.E.	1,875	33,275
Lower Clapton, Downs-road, N.E.	395	3,949
Lower Edmonton, Edmonton	1,791	20,390
Lower Fore-street, Edmonton	254	2,173
Lower Teddington	9	14
* Lower Thames-street, E.C.	499	7,855
Lower Tottenham, No. 682, High-street, N.	2,194	31,197
Ludgate Circus, No. 10-12, New Bridge-street, E.C.	8,825	162,981
* Ludgate Hill, E.C.	379	5,581
Lupus-street, No. 6, S.W.	2,329	39,764
* Lupus-street, No. 109, S.W.	46	11
* Maida Hill, W.	1,063	18,722
Maida Hill, Clifton-road, W.	423	3,301
Maida Hill, Elgin Avenue, W.	258	2,237
Maida Hill, Fernhead-road, W.	215	1,409
Maida Hill, St. Luke's-terrace, W.	202	924
Maida Hill, No. 113, Shirland-road, W.	163	1,141
Maida Hill, No. 174, Shirland-road, W.	741	4,353
Maida Hill, Warwick-road, W.	760	7,950
Maida Vale, W.	635	6,524
* Malden-road, N.W.	380	7,338
Manchester-road, E.	1,400	20,184
Mandeville-road, Ponder's End, N.	177	1,560
* Manor-place, N.	143	2,402
Mansfield-road, N.W.	1,275	14,144
Marchmont-street, W.C.	978	7,910
* Mare-street, No. 152, E.	952	13,677
Mare-street, No. 203, N.E.	1,180	13,869
Mare-street, No. 305, N.E.	4,064	72,683
Mark-lane, E.C.	3,139	53,287
Marlborough-road, No. 148, N.	459	3,330
Marloes-road, W.	795	12,479
* Marsham-street, S.W.	837	14,465
* Marylebone-road, N.W.	59	835
Masboro'-road North, West Kensington, W.	334	1,863
* Medina-terrace, E.	51	1,102
Mile End, Jubilee-street, No. 105, E.	133	691
Mile End-road, No. 148, E.	4,645	77,859
Mile End-road, No. 291, E.	2,006	24,060
Mile End-road, No. 387, E.	1,039	11,579
* Mile End-road, No. 628, E.	45	1,069
Millbank-street, S.W.	871	14,785
Mill Hill, N.W.	346	4,146
Mill-lane, West End, N.W.	681	4,787
* Millshott-road, S.W.	41	539
Millwall, East Ferry-road, E.	29	151
Millwall, No. 53, West Ferry-road, E.	1,683	22,175
Millwall, No. 244, West Ferry-road, E.	189	1,118
Minories, E.	1,378	16,084
* Monier-road, Bow, E.	49	296
* Moorgate-street, E.C.	154	1,832
* Moray-road, N.	238	2,556
Mount-street, W.	1,347	29,786
Murray-street, N.W.	671	7,525
Muswell Hill, N.	406	5,377
Neasden, N.W.	95	325
Netherwood-road, West Kensington Park, W.	1,177	12,276
New Bond-street, W.	1,472	29,970
* New Broad-street, E.C.	41	371
* New Egham	47	663
* Newgate-street, E.C.	507	7,088
* New Hampton	360	5,793
Newington Green-road, N.	1,867	25,123
* New King's-road, Fulham, S.W.	293	2,177
Newland-terrace, W.	2,648	38,701
New North-road, No. 157, N.	1,866	22,031
New North-road, No. 277, N.	782	7,336
* Newport Market, W.C.	187	1,499
* New Southgate, Friern Barnet-road, N.	55	886
New Southgate, Station-road, N.	1,730	20,805
* New-street, St. Martin's-lane, W.C.	639	7,547
New-street, Vincent-square, S.W.	1,342	21,844
Nile-street, No. 47, Hoxton, N.	268	1,494
* Norland-road, W.	82	1,181
North End-road, No. 251, Fulham, S.W.	1,340	9,332

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		£.
MIDDLESEX—*continued.*		
North End, Hampstead, N.W.	127	1,177
* North End, Tottenham	32	255
Northern District Office, 46, Essex-road, N.	3,259	39,438
North Finchley, N.	1,664	20,703
North Kensington, Kensal-road, W.	130	996
North Kensington, St. Ervan's-road, W.	105	330
North Kensington, Portobello-road, W.	391	2,057
North Kensington, Worning-ton-road, W.	482	2,321
* Northumberland Park, N.	54	559
North Western District Office, 28, Eversholt-street, N.W.	1,802	22,720
Norton Folgate, N.E.	2,261	31,927
Notting Hill, Archer-street, W.	5,083	80,981
Notting Hill, Bramley-road, W.	713	4,842
* Notting Hill Gate, W.	88	2,192
Notting Hill, High-street, W.	6.602	116,396
Notting Hill, Norland-terrace, W.	776	7,791
* Notting Hill, Portobello-road, W.	389	2,979
Notting Hill, Royal-crescent, W.	1,479	15,455
Notting Hill, St. Ann's-road, W.	201	625
* Nugent-terrace, N.W.	270	3,740
Old Brentford, Brentford	1,093	12,071
* Old Brompton-road, S.W.	872	20,381
* Old Ford, E.	262	2,834
* Old Ford-road, No. 265, E.	139	1,297
Old Isleworth (the Village)	774	11,816
* Old Quebec-street, W.	36	452
Old-street, E.C.	1,160	9,606
* Osnaburgh-street, W.	686	12,894
Oxford-street, No. 10, W.	4,089	58,052
Oxford-street, No. 191, W.	2,576	38,533
Oxford-street, No. 518, W.	2,018	41,527
Paddington, Spring-street, W.	5,883	139,688
Paddington Green, W.	1,445	23,435
Page Green, Tottenham	833	6,489
* Pall Mall, S.W.	73	687
Palmer's Green, N.	106	773
* Pancras-road, N.W.	1,126	16,580
* Parkhurst-road, N.	55	988
* Park-lane, Tottenham	474	4,108
Park-street, N.W.	978	10,762
Park-street, W.	1,154	25,588
Parliament-street, S.W.	2,158	42,957
Parson's Green, S.W	612	5,006
* Penton-street, N.	991	9,531
* Pentonville-road, N.	232	3,292
Pentonville, White Lion-street, N.	175	785
Percival-road, Enfield	108	245
Percy-street, W.	1,236	134,340
Philip-lane, Tottenham	415	3,997
* Piccadilly, W.	131	942
Piccadilly, Burlington House, W.	896	10,558
* Piccadilly Circus, W.	610	9,100
* Pimlico, South Western District Office, S.W.	3,809	94,739
Pimlico-road, No. 78, Holbein House, S.W.	392	3,503
Pinner	889	14,744
Ponder's End	714	11,630
Pont-street, S.W.	391	5,813
Poplar, Abbot-road, No. 112, E.	313	2,654
Poplar (B.O.), King-street, E.	3,946	72,121
Poplar, Chrisp-street, E.	1,611	19,411
Poplar, No. 159, East India Dock-road, E.	143	623
Poplar, No. 226, East India Dock-road, E.	538	5,686
Poplar, No. 475, East India Dock-road, E.	107	756
* Poplar, High-street, E.	29	26
Poplar, Upper North-street, No. 77, E.	664	5,133
Porchester-road, W.	1,958	28,262
Portland-road, Notting Hill, W.	1,623	18,990
* Portland Town, High-street, N.W.	828	12,345
* Portobello-road, W.	1,205	12,827
* Portsdown-road, W.	388	6,919
* Portsdown-terrace, W.	117	1,641
Powerscroft-road, Clapton Park, N.E.	375	4,286
* Primrose Hill, Princess-terrace, N.W.	589	9,157
Prince of Wales-road, N.W.	2,491	29,596
Prince's-square, W.	585	7,666
Princess-road, Regent's Park, N.W.	454	3,525
Queen's Crescent, Haverstock Hill, N.W.	2,248	22,603
Queen's Park Estate, Caird-street, W.	2,302	27,469
Queen's Park Estate, Sixth Avenue, W.	1,282	9,488
* Queen's-road, Chelsea, S.W.	849	12,163
* Queen-street, E.C.	363	4,073
* Queen's-terrace, Camden-road, N.W.	662	8,122
* Queen's-terrace, St. John's Wood, N.W.	240	8,598
* Queen Victoria-street, E.C.	4,036	84,237
Queen Victoria-street, No. 128A, (B.O.), E.C.	535	7,682
* Railway-terrace, W.	29	196
* Ranelagh-road, Ealing, W.	314	4,640
* Ranelagh-terrace, S.W.	185	2,952
Ratcliffe, E.	292	5,349
* Rathbone-place, W.	105	1,368
Rawlings-street, S.W.	789	6,923
Redcliffe-square, No. 116, Fin-borough-road, S.W.	515	5,273
Red Lion-street, W.C.	1,813	17,769
Regent's Park-road, N.W.	1,551	21,152
Regent-street, Foubert's-place, W.	3,453	53,401
Regent street, No. 21, near Piccadilly Circus, S.W.	2,132	35,973
Regent-street, No. 149, W.	1,286	15,113
Rhodeswell-road, E.	941	10,726
Richmond-road, No. 102, near Lillie Bridge, S.W.	224	1,394
Richmond-road, Twickenham	163	1,430
* Richmond-road, Wetherby-terrace, S.W.	1,060	17,181
* Riversdale-road, Highbury, N.	431	4,037
Rochester-row, S.W.	350	4,072
Rockingham-road, Uxbridge	16	149
Rochampton-street, S.W.	469	4,775
Roman-road, No. 53, E.	3,207	35,331
Roman-road, No. 320, E.	4,663	53,955
Roxeth, Harrow	308	2,488
Royal Courts of Justice, Strand, W.C.	4	—
* Royal Crescent, W.	2,720	43,988
Ruislip	81	691
* St. Ann's-road, Stamford Hill, N.	2,145	16,275
* St. Ervan's-road, Notting Hill, W.	370	1,646
St. George's-street, No. 127, E.	175	1,225
St. James's-road, Holloway, N.	1,652	18,909
St. James's-street, S.W.	2,208	37,308
St. John's College Park, N.W.	418	4,608
* St. John-street, E.C.	207	1,839
St. John-street-road, E.C.	1 373	16,136
St. John's Wood, Boundary-road, No. 22, N.W.	69	380
St. John's Wood, Boundary-road, No. 108, N.W.	118	892
St. John's Wood, Circus-road, N.W.	4,822	75,246
St. John's Wood, High-street, N.W.	402	2,727

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		£.
MIDDLESEX—*continued.*		
St. John's Wood, Nugent-terrace, N.W.	241	2,102
St. John's Wood, Queen's-terrace, N.W.	152	1,559
St. Katherine's Docks, E.	904	14,229
St. Leonard's-road, E.	2,155	26,273
St. Margaret's, Twickenham	594	4,167
* St. Martin's-lane, W.C.	533	6,348
* St. Martins-le grand, E.C.	200	3,960
* St. Matthias'-place, N.	696	8,374
* St. Paul's-road, Bow, E.	600	7,287
St. Paul's-road, Camden Town, N.W.	695	8,091
St. Peter's-street, N.	977	11,092
* St. Philip-street, near Queen's-road, S.W.	99	580
St. Quintin's-avenue, St. Helen's-terrace, W.	306	3,597
Salisbury Estate, S.W.	1,390	8,378
* Salmon's-lane, E.	1,257	14,669
* Seething-lane, E.C.	315	4,857
Seven Sisters-road, No. 192, near Yonge Park, N.	820	6,468
Seven Sisters-road, No. 246, Hornsey-road, N.	2,686	31,887
* Seymour-street, W.	555	10,923
* Shacklewell-lane, E.	22	90
* Shadwell, E.	747	10,519
Shadwell, 296, Cable-street, E.	164	1,605
Shadwell, No. 484, Cable-street, E.	57	214
Shadwell Fish Market, E.	13	89
Shaftesbury-avenue, No. 114, W.	333	1,925
Shepherdess-walk, City-road, N.	1,620	18,584
Shepherd's Bush, No. 68, Askew-road, W.	946	7,102
Shepherd's Bush, No. 86, Goldhawk-road, W.	620	3,866
Shepherd's Bush, No. 77, Uxbridge-road, W.	582	5,692
Shepherd's Bush, No. 171, Uxbridge-road, W.	554	4,149
Shepherd's-bush, No. 216, Uxbridge-road, W.	2,671	33,856
Shepherd's-Bush-road, No. 146, W.	505	4,237
* Shepherd's Bush-road, W.	17	2
Shepperton	260	3,260
* Shepperton-road, N.	82	344
* Shirland-road, No. 113, Elgin-avenue, W.	357	4,306
* Shirland-road, No. 174, St. Peter's-Park, W.	1,624	15,404
* Shoreditch, No. 57, E.	402	4,225
Shoreditch, No. 110, N.E.	1,754	23,013
* Shoreditch, No. 246, E.	378	6,083
Sloane-square, S.W.	635	5,879
Sloane-street, No. 161, S.W.	3,277	73,376
Sloane-street, No. 179, S.W.	2,803	62,606
* Smithfield Bars, E.C.	218	1,737
Smithfield Market, E.C.	2,449	40,555
* Somerset House, W.C.	199	3,850
Somer's Town, N.W.	1,048	10,430
Southall	847	10,730
Southall Green, Southall	250	1,823
* Southampton-road, N.W.	1,807	22,347
Southampton-row, W.C.	1,766	24,856
* Southampton-street, W.C.	40	94
South Audley-street, W.	2,678	63,842
Southgate, N.	445	10,272
Southgate-road, No. 20, near Canal Bridge, N.	538	5,400
Southgate-road, No. 98, N.	1,709	22,127
South Hackney, Lauriston-road, N.E.	1,951	24,685
South Hackney, No. 134, Cassland-road, N.E.	243	1,492
South Hackney, Well-street, No. 85, N.E.	402	2,594
South Hackney, Well-street, No. 232, N.E.	1,380	15,181
* South Hill Park, N.W.	249	3,058
South Kensington, Cromwell-road, No. 156, S.W.	319	3,104
South Kensington, Exhibition-road, S.W.	2,208	56,748
* South Kensington Museum, S.W.	59	305
South Kensington Station, S.W.	1,719	27,804
South Mimms	181	2,029
South-street, Ponder's End	211	1,307
* South Teddington	60	280
South Tottenham, Clyde-road	177	1,044
South Tottenham, High-road	191	862
South Tottenham, St. Ann's-road.	155	743
South Tottenham, No. 110, West Green-road.	211	1,252
South Tottenham, No. 351, West Green-road.	188	934
Southwick-street, W.	1,228	21,408
South Western District Office, Howick-place, Victoria-street, S.W.	2,237	40,233
Spitalfields Market, E.	656	5,900
Staines	2,827	42,184
* Staines-road, Hounslow	18	311
Stamford Hill, Craven Park, N.	1,046	11,344
Stamford Hill, Stoke Newington Station, N.	1,789	20,023
Stamford Hill, Vartry-road, N.	391	3,041
Stanley Bridge, S.W.	1,726	19,060
Stanley-road, Twickenham	72	529
Stanmore	469	10,431
Stanwell	121	1,060
Starch Green, W.	1,240	12,857
* Starch Green-road, No. 105, W.	69	472
Steele's-road, N.W.	637	7,426
Stepney, Commercial-road East, No. 540, E.	2,660	44,798
Stepney Green, E.	2,069	26,354
* Stock Orchard-terrace, N.	49	535
* Stoke Newington, Allen-road, N.	167	1,483
Stoke Newington, Boleyn-road, N.	248	1,498
Stoke Newington, Dunsmure-road, N.	781	5,145
Stoke Newington, Evering-road, N.	221	2,202
Stoke Newington, Fountayne-road, N.	569	5,630
Stoke Newington, No. 97, High-street, N.	5,817	87,787
* Stoke Newington, Matthias-road, N.	120	1,038
* Stoke Newington, Stroma-terrace, N.	8	71
Stoke Newington-road, No. 6, N.	1,243	14,287
Stoke Newington-road, No. 89, N.	1,253	18,331
* Stonebridge Park, N.W.	185	1,500
Store-street, W.C.	1,527	22,805
* Strand, No. 125, W.C.	35	236
* Strand, No. 163, W.C.	135	1,482
Strand, No. 369, W.C.	2,417	36,674
* Strand, No. 407, W.C.	468	7,812
Strand-on-the-Green	208	1,814
* Stratheden-terrace, W.	36	92
Strawberry Hill, Twickenham	116	1,350
Stroud Green-road, N.	2,559	29,760
Sudbury	291	2,933
Sunbury	575	10,809
Sunbury Common	543	5,355
Sun-street, E.C.	675	7,311
Sussex-place, South Kensington, S.W.	1,117	16,719
Swiss Cottage, N.W.	2,259	30,547
* Tabernacle-square, E.C.	168	1,143
Tabernacle-street, E.C.	1,020	10,942
Teddington	736	11,343

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
MIDDLESEX—*continued.*		£.
* Temple Bar, E.C.	342	5,403
Thayer-street, W.	1,593	17,755
* The Burroughs, Hendon, N.W.	46	661
The Common, Twickenham	738	9,120
The Greenway, Uxbridge	181	1,747
The Grove, Ealing, W.	338	2,510
* The Grove, Hammersmith, W.	310	3,190
The Hyde, N.W.	186	1,817
The Hythe, Staines	59	337
The Triangle, Hackney, N.E.	1,486	17,991
* Thornhill Bridge, N.	43	601
Threadneedle-street, E.C.	1,383	19,462
* Three Colt-street, E.	170	662
Throgmorton-avenue, E.C.	3,009	53,443
* Throgmorton-street, E.C.	208	2,147
Torrington-place, W.C.	1,141	16,227
Tottenham, Bruce Grove	112	678
Tottenham, Coleraine Park	151	575
Tottenham, High Cross	2,691	44,303
Tottenham, Park-lane	345	2,305
* Tottenham, West Green	909	6,855
Tottenham, White Hart-lane	839	7,319
Tottenham Court-road, W.	3,175	47,232
* Tottenham Court-road, South, W.	18	9
* Tottenham-lane, Hornsey, N.	325	2,455
Totteridge, Whetstone, N.	50	363
Townshend-road, N.W.	607	6,199
* Tredegar-road, E.	577	6,612
Tufnell Park, Campdale-road, N.	612	5,254
Tufnell Park, St. Peter's-road, N.	415	3,309
* Turnham Green	507	9,660
Twickenham	3,088	53,577
Twickenham-road, Isleworth	282	1,664
Upper Baker-street, N.W.	3,255	48,859
Upper Clapton, Oldhill-street, N.E.	691	8,220
Upper Clapton, Mount Pleasant-lane, N.E.	40	176
Upper Clapton, Northwold-road, N.E.	1,674	23,362
Upper Edmonton	1,607	17,706
* Upper Edmonton, Angel-road	25	108
Upper Edmonton, Tanners End	84	151
Upper Gloucester-place, N.W.	1,443	22,587
* Upper Holloway, Crown-terrace, N.	650	7,372
Upper Holloway, Despard-road, N.	452	3,434
Upper Holloway, Elthorne road, N.	990	6,841
Upper Holloway, No. 103, Junction-road, N.	188	1,248
Upper Holloway, No. 255, Junction-road, N.	329	1,734
Upper Holloway, Holloway-road, No. 630, N.	1,955	19,596
Upper Holloway, Holloway-road, No. 667, N.	2,454	25,498
* Upper Holloway, Market-place, N.	894	13,507
* Upper North-street, Poplar, E.	974	9,428
* Upper Seymour-street, W.	47	86
* Upper Southwick-street, W.	20	197
Upper-street, No. 190, Islington, N.	1,534	22,627
* Upper Tachbrook-street, S.W.	67	1,069
Upper Teddington	2,116	25,600
Upper Thames-street, E.C.	999	12,299
Upper Westbourne Park, W.	2,687	30,478
Uxbridge	4,303	95,486
Uxbridge Common, Uxbridge	9	15
* Uxbridge-road, near Norland-square, W.	551	10,307
Uxbridge-road, Southall	83	440
Vauxhall Bridge-road, No. 329, S.W.	603	4,624
* Vere-street, W.	5,238	119,485
Victoria Docks, E.	1,619	21,389
Victoria Docks, Freemasons'-road, E.	17	8
Victoria Docks, Prince Regent's-lane, E.	179	639
* Victoria Grove, N.	1,352	21,655
* Victoria-road, Hackney Wick, E.	56	552
* Victoria-road, Hampstead, N.W.	76	522
* Victoria-street, S.W.	1,835	36,337
Vigo-street, W.	2,061	33,447
* Vincent-square, S.W.	74	553
Virginia Water, Staines	143	777
Waldegrave Park, Twickenham	57	175
Walham Green, S.W.	6,599	88,150
Wapping, No. 5, High-street, E.	806	10,225
* Wapping, near Old Gravel-lane, E.	128	1,556
Wapping, No. 83, High-street, E.	368	3,066
* Wardour-street, No. 87, W.	106	1,275
Warwick-road, Earl's Court, S.W.	673	6,487
* Warwick-road, Maida Hill, W.	1,244	20,409
Wealdstone	573	4,597
* Wellclose-square, E.	250	3,135
Wellington-road South, Hounslow.	36	87
* Well-street, No. 85, N.E.	122	1,008
* Well-street, No. 232, N.E.	1,520	21,812
Wembley	343	2,207
* Wentworth-street, N.E.	557	4,864
Westbourne Grove, W.	7,842	143,319
Westbourne Park, W.	1,130	20,195
Westbourne-road, Barnsbury, N.	823	7,676
West Drayton	348	4,778
* West End, N.W.	23	265
Western Central District Office, No. 126, High Holborn, W.C.	2,166	31,835
Western District Office, No. 3, Vere-street, W.	4,857	106,881
* West Green-road, Tottenham	1,398	14,049
West Hampstead, N.W.	998	10,367
West Kensington, Blythe-road, W.	914	8,037
West Kensington, near the Railway Station, W.	2,800	29,923
* West Kilburn, St. Luke's-terrace, N.W.	562	4,941
* Westminster, S.W.	153	2,138
* Westminster Palace Hotel, S.W.	657	11,083
* West Strand, W.C.	185	2,646
Whetstone, N.	899	11,494
Whitechapel, High-street, E.	4,580	47,737
Whitechapel, Middlesex-street, E.	367	1,440
* Whitechapel-road, No. 142, E.	1,262	15,564
* White Hart-lane, Tottenham	434	7,339
Whitton, Hounslow	27	44
Whitton-road, Hounslow	300	1,980
Wick-road, Hampton Wick	76	291
Wigmore-street, No. 104, W.	402	3,654
Willesden, Church End, N.W.	553	5,381
Willesden, Church-road, N.W.	350	1,786
Willesden, Regency-terrace, N.W.	284	1,687
Willesden, Stonebridge Park, N.W.	111	763
Willesden, Vicarage-road, N.W.	282	2,579
Willesden, Grange-road, N.W.	214	2,642
Willesden Green, Station Parade, N.W.	29	78
Willesden Park, N.W.	731	6,146
* Wilmot-street, N.E.	46	373
* Wilton-road, near Victoria Station, S.W.	1,205	17,259
Winchmore Hill, N.	613	7,278
Windmill Hill, Enfield	417	3,595
Windmill-road, Brentford	372	2,029
Woodberry Down, N.	601	5,926
Wood Green, High-street, N.	2,559	33,819

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		£.
MIDDLESEX—*continued.*		
Wood Green, Bowes Park, N.	971	7,796
Wood Green, Finsbury-road, N.	1,269	13,802
Wood Green, Mayes-road, N.	1,603	13,912
Wood Green, Salisbury-road, N.	527	5,446
* Wood Green, Trinity-road, N.	82	651
* Wood Street, E.C.	676	9,178
Wormwood-street, E.C.	1,515	19,827
* Wornington-road, North Kensington, W.	131	1,326
Yiewsley	217	1,681
York Rise, Dartmouth Park, N.W.	815	9,448
York-road, No. 108, near the Potato Market, N.	1,554	22,472
York-road, No. 177, N.W.	2,499	28,373
Chief Office (Dormant Accounts, Transfers of the residue of unclaimed Balances from the Old Banks, &c.).	7,635	381,046
TOTAL	1,084,881	15,692,780
MONMOUTH:		
Aberbeeg	60	450
Abercarn	572	9,166
Abergavenny	3,084	48,189
Abersychan	784	17,099
Abertillery	1,071	15,098
Alexandra Dock, Newport	117	891
Argoed, Newport	40	691
Baneswell, Newport	158	508
Bargoed	82	1,964
Barnard Town, Newport	501	2,728
Bassaleg	281	3,265
Blackwood	410	11,069
Blaenavon	1,697	32,299
Blaina	915	12,999
Brecon-road, Abergavenny	323	2,365
Caerleon	561	4,749
Caldicott	232	4,753
Castleton	109	1,691
Chapel Town	262	3,548
Chepstow	1,721	42,476
Clarence-street, Pontypool	23	48
Commercial-street, Newport	944	7,449
Cross Keys	448	7,458
Crumlin	236	4,223
Cwmbran	423	5,585
Cwm Carn	110	1,192
Cwm Tillery	66	673
Deri	126	1,874
Durham-road, Newport	54	109
Ebbw Vale	1,213	28,047
Fleur-de-lis	59	471
Gilwern	150	2,380
Griffiths Town	397	5,347
Grosmont	234	3,102
High-street, Pontypool	45	146
Llandogo, Chepstow	40	151
Llanhilleth	55	414
Llantillio Crossenny	9	19
Llanvighangel, Crucorney	67	154
Machen	266	5,394
Maesycwmmer	279	4,464
Magor	191	2,964
Maindee, Newport	1,144	10,035
Main-street, Maesycwmmer	15	105
Mardy	91	423
Marshes-road, Newport	247	1,443
Monmouth	1,984	30,869
Nantyglo	406	4,221
Newbridge	403	3,428
* Newcastle	14	148
Newport	8,041	128,960
Newport Docks	768	6,723
* Newtown, Mon.	18	512
New Tredegar	755	10,417
Over Monmow, Monmouth	90	701

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		£.
MONMOUTH—*continued.*		
Pandy	34	220
Panteg	131	724
* Penpellenny	20	155
Pillgwenlly, Newport	2,683	24,187
Ponthir, Newport	6	3
Pontllanfraith	68	701
Pontlottyn	618	8,909
Pontnewydd	451	6,069
Pontnewyndd	418	4,062
Pontymister	364	4,245
Pontymoyle	36	134
Pontypool	2,016	40,300
Portskewett	52	740
Raglan	314	5,052
Redbrook	72	1,283
Rhymney	1,052	22,165
Risca	357	414
Rogerstone, Newport	83	88
St. Arvan's	67	314
St. Briavel's	158	3,680
St. Mellon's	159	1,175
Sebastopol	210	1,053
Shirenewton	68	381
Sirhowy, Tredegar	164	2,559
Skenfrith, Monmouth	3	—
Stow Park, Newport	214	1,295
Sudbrook	157	1,279
Talywain	262	6,977
Tintern	199	2,427
Tredegar	2,173	40,682
Trelleck, Monmouth	23	61
Tutshill	67	407
Usk	673	13,002
Vale-terrace, Tredegar	278	2,343
Waunllwyd	135	1,331
* Wyebridge-street, Monmouth	23	216
TOTAL	46,199	693,780
NORFOLK:		
Acle	261	4,545
Aldborough	120	1,377
Alexandra Docks, Lynn	113	1,179
Ashill	21	236
Attleborough	803	17,367
Aylsham	904	19,083
Baconsthorpe	8	9
Bacton	52	782
Banham	44	510
Barnham Broom	49	690
Bawdeswell	61	602
Beacham Well	21	187
Beccles-road, Great Yarmouth	24	143
Berghapton	35	404
Ber-street, Norwich	177	1,011
Binham	4	50
Bishopgate-street, Norwich	93	888
Blackfriar's-road, Great Yarmouth.	345	4,204
Blakeney	113	3,023
Blofield	114	1,892
Brancaster	73	2,658
Brancaster Staith	33	435
Briningham	3	21
Briston	49	432
Brockdish, Scole	60	267
Brooke	77	973
Bull Close-road, Norwich	69	146
* Burgh Castle, Great Yarmouth	3	—
Burlingham	24	144
Burnham Market	417	9,518
Buxton, Norwich	52	269
Caister, Great Yarmouth	31	850
* Caistor-road, Great Yarmouth	22	261
Carrow, Norwich	159	1,377
Castle Acre	166	3,295
Catfield	54	674
Cawston	63	977

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
NORFOLK—*continued.*		£.
Cley	190	3,384
Cobholm Island, Great Yarmouth	27	47
Coltishall	194	2,627
Costessey	94	1,003
Cowgate-street, Norwich	103	333
Cromer	1,270	26,180
Crown-road, Great Yarmouth	87	797
Denbigh-road, Norwich	11	24
Denton	40	655
Dereham	1,679	35,825
Dereham-road, Norwich	860	8,354
Dersingham	125	2,874
Dickleborough	94	628
Diss	1,607	41,821
Ditchingham, Bungay	35	242
Docking	283	6,673
Downham	1,265	31,915
Drayton	83	1,173
East Gates, King's Lynn	261	5,252
East Harling	122	1,533
East Rudham	239	4,952
East Runton	38	414
East Winch	30	618
Eaton	79	651
Edgefield Green, Briningham	13	65
Elmham	156	3,801
* Exchange-street, Norwich	95	1,837
Fakenham	1,640	47,393
Feltwell	210	5,178
Field Dalling, Dereham	7	62
Filby	28	110
Fincham	95	2,167
Fish Wharf	7	51
Fleggburg, Great Yarmouth	5	27
Forncett, St. Peter	20	197
Foulsham	260	6,911
Framlingham Earl, Norwich	1	—
Garboldisham	89	1,907
Gayton	86	2,075
Gaywood	37	98
Geldeston	43	541
Gorleston	660	9,860
Great Hockham	130	1,671
Great Massingham	79	1,613
Great Ryburgh	35	202
Great Wichingham	72	1,112
Great Yarmouth	6,356	129,384
Gresham	29	240
Gressenhalt	34	187
Grimston	86	973
Guist	14	43
Hanworth	93	2,630
Happisburgh	35	479
Hardingham	6	15
Harleston	1,202	30,126
* Harling	179	6,459
* Havelock-road, Norwich	109	665
Heacham, King's Lynn	76	766
Heigham Causeway, Norwich	92	455
Hempnall	95	1,474
Hethersett	137	1,939
Hevingham	52	845
Hickling, Norfolk	20	129
High-street, Dereham	11	18
High-street, King's Lynn	295	3,830
Hilgay	48	981
Hillington	161	3,401
Hingham	457	10,756
Hockering	37	92
Holt	902	21,703
Honingham, Norwich	60	294
Hunstanton	337	5,771
* Hunstanton, St. Edmunds	99	2,916
Kenninghall	170	3,656
Kimberley-terrace, Great Yarmouth.	35	343
King's Lynn	4,346	115,752
King-street, Great Yarmouth	137	1,505
Litcham	221	3,848
Little Fransham	33	205

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
NORFOLK—*continued.*		£.
Loddon	418	5,380
Long Stratton	362	5,190
Lower Sheringham	169	3,671
Ludham	57	953
Magdalen-street, Norwich	1,581	21,332
Marham	41	742
Market-place, Great Yarmouth	121	1,708
Market-place, Norwich	2,727	34,703
Martham	171	3,277
Mattishall	125	2,998
Maud-street, Norwich	39	56
Melton Constable	203	2,914
Metfield	30	263
Methwold	123	3,027
Mousehold, Norwich	60	273
Mulbarton	65	281
Mundesley	87	789
Mundford	257	7,292
Narborough	63	2,039
Neatishead	74	1,156
Necton	48	527
Nelson-road, Great Yarmouth	176	1,235
New Buckenham	255	5,422
New Catton, Norwich	42	231
New Lakenham, Norwich	576	4,809
* New Walsingham	266	8,493
Nordelph	29	108
North Creake	32	473
North Denes, Great Yarmouth	53	348
Northgate-street, Great Yarmouth.	76	380
North Lopham	47	852
North Walsham	1,050	20,575
Northwold	206	5,013
Norton	28	98
Norwich	8,849	201,841
Old Buckenham	28	218
Old Catton	42	376
Old Hunstanton	43	1,301
Old Walsingham	3	3
Ormesby	96	948
Overstrand, Norwich	68	596
Pulham St. Mary	51	572
Pulham St. Mary Magdalen	114	1,702
Quidenham, Thetford	16	43
Railway-road, Downham	30	212
Reedham	68	1,082
Reepham	361	9,094
Regent-road, Great Yarmouth	165	1,124
Ringstead	21	268
Rockland, All Saints	94	426
Rougham	129	4,217
Runham	12	50
Rupert-street, Norwich	656	6,192
St. Andrew-street, Norwich	242	2,151
St. Augustine's, Norwich	252	1,392
St. Faith's	41	225
St. George's, Norwich	142	672
St. Germans	63	1,529
St. Giles, Norwich	1,213	14,971
St. Margaret's, Norwich	201	1,231
St. Martin-at-Palace, Norwich	49	275
St. Mary's Plain, Norwich	96	739
St. Peter's-road, Great Yarmouth.	463	4,796
St. Stephen's, Norwich	680	9,061
Salhouse	50	177
Sandringham	49	1,205
Saxthorpe	52	655
Scole	376	7,764
Sedgford	78	1,136
Shipdham	202	3,466
Shouldham	24	283
Snettisham	303	6,841
South Creake	69	1,129
Southery	83	2,919
South Gorleston, Great Yarmouth.	135	1,904
South Lynn	741	10,188
South Repps, Upper-street, Norwich.	21	590

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
NORFOLK—*continued.*		£.
South Town, Great Yarmouth	78	483
South Walsham	52	573
Southwell-road, Norwich	67	263
Sprowston	38	392
Stafford-street, Norwich	337	1,812
Stalham	303	6,381
Stanhoe, King's Lynn	7	7
Stoke Ferry	293	10,320
Swaffham	1,135	40,105
Swanton Morley	10	49
Swanton Novers	15	11
Tasburgh, Norwich	8	2
Terrington, St. Clements	177	4,334
Terrington, St. Johns	129	3,184
Thetford	1,436	36,998
Thornham	86	880
Thorpe	202	1,550
Thorpe-road, Norwich	168	1,647
Thuxton, Attleborough	2	—
Toft	36	222
Trimingham	38	503
Trowse	140	1,260
Trunch	16	333
Upper Hellesdon, Norwich	98	206
Victoria-road, Diss	27	198
Waddington-street, Norwich	325	1,731
Walpole, St. Andrew	86	498
Walsingham	123	1,280
Watton	1,068	28,714
Wells	656	13,187
West Bradenham	15	243
West Lynn	34	272
West Raynham	1	—
West Winch	14	14
Whissonsett	43	942
Wingfield	4	6
Winterton	88	1,188
Woodton Bungay	3	9
Worstead	72	496
Wreningham	36	454
Wretham	47	504
Wroxham	49	360
Wymondham	1,042	14,936
Yaxham, Dereham	10	32
TOTAL	68,007	1,325,963
NORTHAMPTON :		
Abington-square, Northampton	253	1,559
Aldwinkle, St. Peters	37	365
Barnack	177	1,414
Benefield, Oundle	4	35
Blakesley, Towcester	12	34
Blisworth	142	2,431
Bozeat	53	352
Brackley	1,169	21,192
Braunston	241	3,669
Bridge-street, Northampton	130	835
Brigstock	192	3,139
Brixworth	297	3,467
Broughton, Kettering	106	305
Bugbrook	89	960
Burton Latimer	258	5,160
Byfield	284	6,183
Castle Ashby, Northampton	27	262
Castor, Peterborough	16	136
Chacombe, Banbury	43	111
Clipston	88	2,126
Corby, Kettering	23	40
Cottingham, Uppingham	39	214
Crick	97	1,120
Cromwell-road, Peterborough	299	2,396
Croughton	19	106
Daventry	1,231	21,588
Deans Thanger	80	518
Desborough	160	2,179
Earl's Barton	407	6,238
Eastfield-road, Peterborough	121	1,212

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
NORTHAMPTON—*continued.*		£.
East Haddon	127	1,245
Easton	105	1,215
Ecton, Northampton	44	170
Everdon, Daventry	1	1
Exeter-road, Northampton	162	592
Eye	37	282
Far Cotton, Northampton	69	272
Finedon	370	4,121
Gayton, Blisworth	18	87
Geddington	24	51
Gladstone-street, North Peterborough.	34	171
Glinton	116	600
Great Brington	183	972
Great Creaton	27	97
Gretton	92	1,241
Grimsbury	268	4,542
Guilsborough	248	3,140
Hardingstone	45	540
Harlestone, Northampton	15	71
Harringworth	41	527
Helmdon	43	615
Higham Ferrers	427	7,592
Irchester	157	1,338
Irthlingborough	303	5,278
Kelmarsh, Northampton	9	210
Kettering	3,335	62,068
Kettering-road, Northampton	713	2,490
Kilsby	98	2,064
Kingscliffe	320	3,805
Kingsley Park, Northampton	60	140
Kingsthorpe	293	1,535
Little Houghton	45	405
Long Buckby	683	9,884
Louise-road, Northampton	430	2,139
Maidwell, Northampton	19	85
Mare Fair	431	2,718
Market-place, Kettering	110	1,121
Mears Ashby	77	1,315
Midland-road, Wellingborough	277	1,857
Millfield	731	11,393
Moreton Pinkney	20	327
Moulton	315	4,938
Narrow Bridge-street, Peterborough.	244	2,195
* Nelson-street, Kettering	4	3
New England	31	83
Northampton	12,973	230,964
Oundle	1,418	26,657
Overstone-road, Northampton	416	1,539
Oxford-street, Wellingborough	4	2
Paulerspury	110	804
Peterborough	5,196	98,232
Piddington	64	679
Pitsford	99	786
Podington	61	110
Raunds	577	11,153
Regent-square, Northampton	1,957	14,390
Ringstead, Thrapston	8	4
Roade	177	2,426
Road, Weedon	30	93
Rockingham	189	4,446
Rockingham-road, Kettering	247	2,075
Rothwell	303	6,475
Rushden	1,388	10,649
St. James' End, Northampton	275	1,804
Semilong, Northampton	46	42
Silverstone	129	1,714
Spratton	120	1,383
Stamford-road, Kettering	37	26
Stanwick	80	1,164
Sulgrave	37	198
Thrapston	1,142	25,813
Titchmarsh	72	468
Towcester	1,170	19,910
Wadenhoe	72	962
Walgrave, Northampton	59	921
Wansford	279	5,841
Weedon	957	14,198
Weldon	192	4,018

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
NORTHAMPTON—*continued.*		£.
Welford	318	5,719
Wellingborough	3,635	60,121
Wellingborough-road	1,396	8,468
West Haddon	199	2,281
Wilbarston	47	1,015
Wollaston	367	5,136
Woodford	140	880
Woodstone	100	764
Yardley Hastings	121	1,490
Yaxley	140	1,701
TOTAL	53,642	812,402
NORTHUMBERLAND:		
Acklington	78	1,808
Acorn-road, Newcastle-on-Tyne	77	318
Adelaide-place, Newcastle-on-Tyne.	1,237	9,199
Allendale	62	1,196
Allenheads	37	711
Alnmouth	122	2,064
Alnwick	2,192	33,709
Alwinton	3	10
Amble	428	6,986
Ashfield, Newcastle-on-Tyne	145	693
Ashington	366	2,729
Backworth	443	3,915
Bamburgh	67	758
Bardon Mill	29	320
Barrasford	75	849
Beaconsfield-street, Newcastle-on-Tyne.	1,077	6,269
Beadnell	17	278
Beal	37	841
Bebside	42	357
Bedlington	928	20,131
Bedlington Colliery	218	962
Belford	252	4,248
Bellingham	174	3,431
Belsay	79	1,086
Benwell	35	96
Berwick	1,663	20,616
Blackett-street, Newcastle-on-Tyne.	2,290	20,732
Blanchland	83	1,757
Blyth, Newcastle-on-Tyne	2,325	38,172
Boldon Colliery	210	1,827
Bondgate Without, Alnwick	42	197
Burradon	115	1,205
* Byker Bank, Newcastle-on-Tyne.	297	3,347
Cambo	162	4,039
Cambois	104	904
Capheaton	65	943
Castlegate, Berwick	187	974
Cattle Market, Hexham	3	—
Chathill	163	3,875
Chatton	115	1,277
Choppington	376	5,084
Church Bank, Wallsend	39	252
Clayton-road, Newcastle-on-Tyne.	419	3,200
Coach-lane, North Shields	337	2,228
Corbridge	383	4,954
* Cowpen-lane	75	978
Cowpen Quay, Blyth	63	204
Cramlington	506	9,694
Craster	39	589
Cullercoats	594	4,365
Dalton, Newcastle-on-Tyne	23	93
Dudley	312	1,615
Earsdon	161	2,345
Eglingham	56	850
Elswick-road, Newcastle-on-Tyne.	722	5,614
* Elwick's-lane, Newcastle-on-Tyne.	25	116
Embleton	49	749
Falstone	48	872

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
NORTHUMBERLAND—*continued.*		£.
Felton	257	3,914
Fenham-road, Newcastle-on-Tyne.	82	97
Forest Hall, Newcastle-on-Tyne	131	670
Fourstones	87	1,201
Gallowgate, Newcastle-on-Tyne	1,032	4,925
Glanton	223	3,544
Gosforth	666	4,546
* Grainger-street, Newcastle-on-Tyne.	193	2,586
Hadrian-road, Wallsend	57	55
Haltwhistle	638	12,579
Hamsterley-road, Newcastle-on-Tyne.	124	405
Harbottle	79	1,405
Hartburn	31	401
Haydon Bridge	236	4,637
Heaton Park-road, Newcastle-on-Tyne.	461	2,182
* Heaton-road, Newcastle-on-Tyne.	225	889
Heddon-on-the-Wall	29	124
Hexham	1,578	16,772
* High Walker	408	3,725
* Hinde-street, Newcastle-on-Tyne.	216	1,635
Holly-avenue East, Newcastle-on-Tyne.	118	464
Holy Island	6	61
* Holywell, Newcastle	14	36
Horsley Wylam	36	305
Howard-street, Newcastle-on-Tyne.	119	208
Howdon-on-Tyne	180	1,037
* Howdon Pans	52	109
Humshaugh	130	1,427
Kenton	51	292
King-street, North Shields	605	4,939
Kirkwhelpington	88	1,794
Lemington, Scotswood	98	425
Lesbury	57	332
Long Benton	142	1,314
Longhurst	76	995
Long Horsley	83	549
Low Benwell, Newcastle-on-Tyne.	1,279	6,531
Lowick	62	402
Low Walker, Walker	11	10
Matfen	49	361
Meldon-terrace, Newcastle-on-Tyne.	160	401
Mickley-square, Stocksfield	178	1,621
Milfield	22	335
* Mistletoe-road, Newcastle-on-Tyne.	322	2,741
Moor-street, Newcastle-on-Tyne	889	4,326
Morpeth	1,636	30,246
Neptune-road, Wallsend	135	544
Neville-street, Newcastle-on-Tyne.	2,581	34,929
New Benwell, Newcastle-on-Tyne.	302	1,209
Newbiggin-by-the-Sea	384	6,198
Newburn	201	1,145
Newcastle-on-Tyne	8,437	158,916
New Hartley	225	1,273
Newsham	545	2,553
New Thockley, Newcastle-on-Tyne.	53	520
Nile-street, North Shields	169	637
Norham	98	1,563
North Broomhill	56	375
North Seaton Colliery	104	1,075
North Shields	5,399	69,825
North Sunderland	33	1,192
Northumberland-street, Newcastle-on-Tyne.	2,612	21,328
Otterburn	101	1,836
Ovingham	87	1,244
Paxton	41	612
Pegswood Colliery, Morpeth	49	176

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
NORTHUMBERLAND—*continued.*		£.
Percy Main	318	1,275
Plashetts	23	118
Ponteland	93	1,082
Quay Side, Newcastle-on-Tyne	356	4,063
Raby street, Newcastle-on-Tyne.	80	120
Riding Mill	102	1,429
Rochester	80	999
Rosehill, Newcastle-on-Tyne	86	360
Rothbury	280	6,127
Rye Hill, Newcastle-on-Tyne	96	310
St. Peter's, Newcastle-on-Tyne	297	440
Scotswood	206	1,927
Scotswood-road, Newcastle-on-Tyne.	2,387	15,308
Sea Houses	88	1,713
Seaton Burn	137	982
Seaton Delaval	420	4,971
Seghill	148	1,754
Shankhouse Colliery	270	2,158
Shieldfield, Newcastle-on-Tyne	748	2,858
Shields-road, Newcastle-on-Tyne.	3,984	18,653
Shilbottle	95	334
Shiremoor, Newcastle-on-Tyne	45	208
South Benwell, Newcastle-on-Tyne.	214	939
South Broomhill	79	800
Spital Tongues, Newcastle-on-Tyne.	276	1,010
Spittal	195	2,856
Stamfordham	92	1,695
Stanhope-street, Newcastle-on-Tyne.	475	2,516
Stocksfield	202	3,427
Stratford-road, Newcastle-on-Tyne.	65	346
The New Quay, North Shields	161	866
Thropton, Rothbury	24	147
Tweedmouth, Berwick	330	1,935
Tynemouth	903	8,656
Tynemouth-road, Newcastle-on-Tyne.	158	462
Walker	565	6,393
Walker Gate, Walker	11	4
Wallsend	829	8,990
Wark	216	4,139
Warkworth	105	1,410
* Waterloo Blyth	294	2,367
West End, Hexham	72	549
* Westgate Hill, Newcastle-on-Tyne.	2,884	17,239
Westmoreland-road, Newcastle-on-Tyne.	611	4,485
West Woodburn	67	1,110
Whalton	40	216
Whitfield	33	455
Whitley	512	3,725
Whittingham	84	1,111
Widdrington	120	3,703
Willington Quay	773	7,367
Wooler	568	8,686
Wylam	266	2,560
TOTAL	76,662	848,687
NOTTINGHAM:		
Albert-street, Nottingham	882	12,133
Alfred-street, Central, Nottingham.	481	4,259
Alfreton-road, Nottingham	612	3,617
Annesley	315	5,492
Annesley Woodhouse	120	3,382
Arkwright-street, Nottingham	1,734	19,373
Arnold	707	6,134
Answorth, Nottingham	37	21
Balderton	109	1,133

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
NOTTINGHAM—*continued.*		£.
Barnby-road, Newark	21	4
Beck-street, Nottingham	17	10
Beestyn	1,170	11,595
Bestwood Colliery, Nottingham	14	79
Bingham	691	13,761
Blidworth	71	622
Blue Bell Hill	363	2,306
Blythe, Worksop	75	872
Bobber's Mill, Nottingham	45	77
Bottesford	508	7,085
Bridge-place, Worksop	450	3,620
Bulwell	943	13,729
Burton Joyce	96	433
Butler's Hill	250	1,984
Calverton, Nottingham	43	59
Carlton, Nottingham	489	5,089
Carlton, Worksop	130	1,545
Carlton-road, Nottingham	151	1,145
Carrington	580	4,083
Castle-place, Nottingham	314	1,739
Caunton, Newark	18	29
Chapel Bar, Nottingham	1,135	11,463
Cheapside, Worksop	93	226
Collingham	522	9,817
Cuckney	102	1,049
Daybrook Arnold, Nottingham	53	220
Denman-street, Nottingham	382	2,422
Derby-road, Long Eaton, Nottingham.	165	1,451
Derby-road, Nottingham	2,760	38,495
East Bridgford	64	358
East Kirkby, Nottingham	41	306
East Leake	53	131
Eastwood	1,167	15,741
Edwinstowe	59	886
Epperstone	93	923
Everton, Bawtry	6	82
Farnsfield	225	3,657
* Fishergate, Nottingham	142	540
Flintham	59	1,493
Forest-road	20	135
Gordon-road, Nottingham	66	140
Gotham	21	158
Gringley-on-the-Hill	140	1,745
Hartley-road, Nottingham	18	16
Highbury Vale, Bulwell, Nottingham.	12	24
Hucknall-under-Huthwaite	194	1,400
Hucknall Torkard	944	13,903
Hyson Green	1,265	11,591
Ilkeston Junction	40	400
Keyworth	75	437
Kimberley	617	5,901
* Kirkby Folly	153	1,841
Kirkby-in-Ashfield	233	2,790
Kirkgate, Newark	89	411
Langley Mill	321	4,757
Langwith	134	913
London-road, Nottingham	126	858
London-road, South Retford	137	757
Lowdham	111	1,938
Mansfield	3,090	57,275
Mansfield-road, Nottingham	1,535	17,436
Mansfield Woodhouse	281	4,758
Melbourne-street, Nottingham	498	4,570
Millgate, Newark	33	66
Misterton	110	1,674
Netherfield	199	1,352
Newark	5,558	112,983
New Basford	764	8,098
New Lenton	429	3,659
Newthorpe	190	999
Northgate, Newark	51	71
Nottingham	11,204	195,178
Old Basford, Nottingham	795	11,279
Old Lenton	319	1,992
Old Radford, Nottingham	514	4,939
Ollerton	553	11,878

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
NOTTINGHAM—*continued.*		£.
Radcliffe-on-Trent	312	3,844
Retford	2,321	31,992
Ruddington	116	3,140
St. Ann's Well-road, Nottingham.	522	3,847
Sherwood, Nottingham	14	35
Sherwood Rise, Nottingham	216	1,179
Shireoaks	147	1,544
* Sneinton	1,278	11,719
Sneinton Elements, Nottingham.	94	362
Sneinton-road, Nottingham	100	607
Southwell	888	14,001
Stanton Hill	107	914
Stapleford	527	8,539
Station-street, Nottingham	148	1,518
Sutton, Bonnington	94	1,020
Sutton-in-Ashfield	1,003	18,954
Sutton-on-Trent	251	2,880
Trent Bridge, Nottingham	511	3,459
Trevitt-street, Nottingham	43	213
Tuxford	328	4,092
Underwood, Nottingham	48	316
Union-road, Nottingham	1,074	11,252
Walter-street, Nottingham	307	2,017
Warsop	243	3,678
Waverley-street, Nottingham	364	3,576
West Bridgford	42	95
Westfield, Retford	123	910
Wilford-road, Nottingham	988	6,714
* William-street, Newark	32	256
Woodborough-road, Nottingham	414	2,779
Worksop	1,518	27,336
TOTAL	63,569	875,780
OXFORD:		
Adderbury	142	1,454
Bampton	562	10,549
Banbury	4,284	89,404
Benson	245	4,312
Bicester	1,522	39,642
Bletchington	75	657
Bloxham	183	3,169
Bodicote, Banbury	16	325
Broad-street, Oxford	1	2
Burford	791	19,575
Chadlington	97	1,213
Charlbury	537	8,714
Chinnor	147	2,993
Chipping Norton	1,482	27,286
Churchill, Chipping Norton	23	129
Cowley	183	1,617
Cowley-road, Oxford	982	9,834
Cowley St. John, Oxford	344	1,661
Cropredy	6	17
Cuddesden	49	388
Culworth	92	2,330
Deddington	350	4,378
Dorchester	184	3,317
Drayton, St. Leonard	33	234
Enstone, S.O.	254	5,021
Eynsham	346	5,817
Fitfield, Chipping Norton	12	152
Filkins	65	540
Fringford	88	1,252
George-street, Oxford	101	636
Goring	393	4,573
Grandpont, Oxford	22	70
Great Milton	9	12
Headington	140	2,833
Headington Quarry	38	121
Henley-on-Thames	2,394	48,779
Heyford	153	2,833

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, Inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
OXFORD—*continued.*		£.
High-street, Oxford	250	2,566
* Holywell	45	1,061
* Hollywell-street	50	439
Hook Norton	167	3,128
Islip	115	1,763
Kidlington	284	4,569
Kingham	107	439
King's Sutton	144	2,687
Kingston-road, Oxford	225	1,206
Kirtlington	11	151
Lewknor	21	146
Little Milton	149	3,846
Littlemore	146	1,334
Long Crendon	85	692
Long Handborough	5	1
* Lower Heyford	44	2,508
* Marston-street, Oxford	23	539
Middle Barton	6	21
Middleton Cheney	53	804
Middleton Stoney	168	2,294
Milton-under-Wychwood	39	296
Nettlebed	138	1,200
North Parade, Oxford	623	7,485
Nuneham Courtenay	65	1,188
Oxford	12,521	282,962
Parkend-street, Oxford	591	5,177
St. Clements, Oxford	1,629	24,715
St. Giles, Oxford	829	10,944
Shipton-under-Wychwood	229	4,585
Sibford Gower	35	395
Somerton Banbury	6	27
Souldern	46	821
Steeple Aston	211	3,201
Stokenchurch	254	3,492
Stoke-row, Henley-on-Thames	19	97
Stratton Audley, Bicester	15	108
Summertown	211	2,134
Swalcliffe	19	51
Tetsworth	189	3,030
Thame	1,519	34,866
Walton-street, Oxford	632	4,670
Walton-street South, Oxford	146	1,027
Warborough	107	1,023
Wardington	68	784
Warwick-road, Banbury	14	17
Watlington	596	10,546
Wheatley	447	8,561
Whitchurch	81	924
Witney	1,509	32,483
Woodstock	719	17,330
Wootton	38	355
Wroxton, Banbury	57	32
TOTAL	42,045	800,559
RUTLAND:		
Ashwell, Oakham	16	44
Cottesmore	230	3,563
Empingham	131	1,490
Exton, Oakham	51	137
Ketton	148	1,662
Langham	52	164
Lyddington	14	123
* Market Overton	3	71
Morcott	2	6
North Luffenham	148	1,986
Oakham	1,594	27,415
South Luffenham	91	1,249
Uppingham	1,291	22,592
Whissendine, Oakham	76	666
Wing, Oakham	2	15
TOTAL	3,849	61,183

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		£.
SALOP:		
Abbey Foregate	393	4,008
Acton Burnell	36	185
Adderley	56	367
Alberbury	118	1,165
Albrighton	659	14,724
Aston-on-Clun	243	3,598
Baschurch	184	2,126
Beatrice-street, Oswestry	31	84
Belle Vue, Shrewsbury	163	584
Bishop's Castle	737	10,671
Bomere Heath, Shrewsbury	13	87
Bridgnorth	2,133	30,229
Bromfield	62	408
Broseley	688	14,569
Burwarton	163	1,437
Castlefields, Shrewsbury	519	3,296
Castle Foregate, Shrewsbury	25	60
Cherry Orchard, Shrewsbury	28	67
Cheswardine	18	44
Chirbury	83	926
Cholmondeley, Whitchurch	52	382
Church Stretton	552	7,879
Claverley	293	1,603
Clee Hill	95	1,042
Cleobury Mortimer	589	11,060
Clive	15	92
Clun	510	7,353
Coalbrookdale	178	2,158
Cockshutt, Ellesmere	2	12
Condover	11	119
Craven Arms	423	5,179
Cressage	79	355
Cross Houses, Shrewsbury	16	18
Dawley	838	23,819
Donnington	121	2,446
Dorrington	118	790
Dudleston, Ellesmere	46	53
Dudleston Heath	79	498
East Hamlet, Ludlow	39	90
Ellesmere	883	13,520
Ford	88	1,179
Frankwell	175	332
Gobowen	54	587
Greenfields, Shrewsbury	54	107
Grinshill	141	1,899
Hadley	166	1,587
Hadnall	77	447
Halesowen	1,262	18,526
Hanwood	48	169
High Ercall	58	781
Highley, Bridgnorth	22	93
Hinstock	70	305
Hodnet	441	13,659
Hopton Waters	3	15
Horsehay	56	748
Ironbridge	907	24,201
Jackfield	85	1,175
Ketley	72	470
Knockin	52	663
Leighton	31	111
Llanymynech	187	2,319
Llynclys	56	280
London-road, Shrewsbury	60	136
Loppington, Shrewsbury	5	21
* Low Town, Bridgnorth	—	—
Ludlow	3,180	53,839
Lydbury, North	115	1,933
Madeley	633	12,977
Mardol, Shrewsbury	28	103
Market Drayton	2,546	56,633
Meole Brace	97	1,006
Middle Shrewsbury	35	150
Mill Bank, Wellington	63	212
Minsterley	246	3,377
Montford Bridge	56	120
Morda	15	34
Much Wenlock	665	15,875
Munslow	102	875
Nesscliffe	34	259
Newport	1,441	33,984

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		£.
SALOP—*continued.*		
Norton-in-Halls, Market Drayton.	16	17
Oakengates	1,259	22,830
Onibury, Craven Arms	15	4
Oswestry	3,258	45,320
Peplow, Market Drayton	10	34
Pontesbury	209	1,079
Prees	334	5,003
Pulverbatch, Shrewsbury	59	162
Ruyton-of-the-Eleven-Towns	137	1,355
St. George's, Wellington	354	5,438
St. Martin's	91	637
Shawbury	59	649
Shebdon	1	—
Shifnal	1,164	27,160
Shrewsbury	7,771	127,303
Stanton Long	22	180
Tilston	80	683
Tong	74	372
Upper Bar	26	104
Uppington	15	275
Wellington	3,235	64,892
Welshampton	8	97
Wem	854	12,715
Westbury	96	1,163
West Felton	182	1,126
Weston Rhyn, Ruabon	21	169
Weston-under-Lizard	96	2,011
Whitchurch	2,017	29,623
Whittington	64	834
Woore	105	1,794
Worfield	81	1,429
Worthen	40	487
Wrockwardine Wood	29	297
TOTAL	46,499	773,532
SOMERSET:		
Allerford	34	298
Ashbrittle	30	201
Ashcott	50	263
Axbridge	538	7,953
Badcox	238	2,813
Baker-street, Weston-super-Mare.	209	502
Baltonsborough	76	620
Banwell	430	6,558
Batcombe	70	440
Bath	12,709	267,456
Batheaston	220	2,412
Bathwick Hill	202	1,996
Bathwick-street	176	1,693
Beacon Hill, Bath	39	142
Beckington	223	3,187
* Bedminster	232	4,229
Bedminster (East-street), Bristol.	660	6,100
Bedminster (North-street), Bristol.	119	283
Bedminster (Victoria Park), Bristol.	111	489
Bedminster (West-street), Bristol.	52	117
* Birnbeck-road	121	1,918
Bishop's Lydeard	209	2,539
Bishop Sutton, Bristol	93	197
Bishopston	971	8,355
Blagdon	188	2,162
Brent Knoll	93	817
Bridgwater	4,410	82,562
Brislington	194	1,508
Bruton	774	15,586
Burnham	830	7,183
Butleigh	38	260
Cannington	331	4,636
Castle Cary	975	16,863
Chard	1,751	28,956
Charles-street, Bath	1,546	37,992

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
SOMERSET—*continued.*		£.
Charlton Horethorne, Sherborne	55	64
Cheddar	376	5,251
Chew Magna	334	4,838
Chewton Mendip	98	1,425
Churchill, Congresbury	24	94
Church-road, Weston-super-Mare.	106	757
Claremont, Bath	47	123
Claremont, Weston-super-Mare	44	106
Clevedon	1,610	25,037
Clevedon-road, Weston-super-Mare.	91	392
Cleveland-place, Bath	247	1,825
Clutton	49	299
Coleford	310	5,362
Combe Down	350	3,141
Congresbury	57	377
Creech St. Michael	25	39
Crewkerne	1,809	37,806
Crowcombe, Taunton	17	77
Curry Rivell	200	2,308
Doulting	61	341
Draycott, Cheddar	21	156
Dulverton	392	5,265
Dunball	92	1,287
Dunster	404	9,329
East Brent	60	269
East Harptree	152	2,225
Eastover	1,119	15,170
East Reach	404	2,619
* East-street, Bedminster	1,275	19,510
East Twerton	708	5,807
Edington	166	1,927
Evercreech	351	4,081
Exford, Dunster	17	43
Flax Bourton	49	153
Freshford	170	2,440
Frome	3,371	72,864
Glastonbury	933	15,215
Grosvenor, Bath	359	3,113
Hambridge, Taunton	48	271
Hatch Beauchamp	145	1,302
Hazelbury Plucknett	75	999
Henstridge	159	2,242
Highbridge	904	12,664
High-street, Bath	1,132	27,868
Hinton St. George	87	532
Holcombe, Bath	29	190
Holloway, Bath	319	3,347
Ilchester	207	2,461
Ilminster	1,129	16,653
Keinton Mandeville	89	496
Keynsham	695	7,209
Kilver-street, Shepton Mallet	34	17
Kingsmead, Bath	142	595
Kingston, Taunton	6	26
Langford (East Somerset)	85	572
Langport	723	12,159
Lansdown-road, Bath	396	2,923
Larkhall, Bath	32	101
Limpley Stoke	160	1,339
Long Ashton	171	2,404
Long Sutton, Langport	83	482
Lower Weston	222	1,299
Margaret's Buildings, Bath	122	1,072
Mark Causeway	46	323
Martock	416	6,482
Meare, Glastonbury	12	19
Mells, Frome	84	516
Merriott	57	693
Middle-street, Yeovil	331	1,323
Midsomer Norton	404	5,994
Milborne Port	456	6,050
Milverton	295	5,271
Minehead	857	14,735
Misterton	26	141
Nailsea	383	7,229
Nether Stowey	460	11,860
North Cadbury	132	1,572
North Coker	98	843
North Curry	214	1,632
North Petherton	404	6,037
North street, Bridgwater	50	164
North Town	771	7,751
Norton Fitzwarren	46	343
Norton St. Philip	203	2,132
Nunney	65	428
Oakhill	212	2,839
Oxford-street, Weston-super-Mare.	442	2,942
Paulton	730	15,989
Peasedown St. John	67	1,899
Pensford	268	4,030
Pill	559	13,591
Pilton	110	1,122
Porlock	270	4,932
Portishead	857	10,445
Queen Camel	237	3,403
Queen's Cross, Wells	40	243
Radstock	955	20,763
Regent-street, Weston-super-Mare.	185	961
Road	171	2,025
Rockwell Green, Wellington	31	76
Rowbarton, Taunton	76	359
St. Andrew's, Bath	300	3,421
* St. James-street, Bath	99	958
Saltford	13	71
Shapwick	139	1,655
Shepton Mallet	1,940	39,261
Shuttern	331	2,632
Somerton	829	12,399
Southgate-street, Bath	625	5,070
South Petherton	486	9,308
Sparkford, Bath	30	138
Stogumber	129	2,498
Stogursey	167	3,474
Stoke-under-Ham	326	4,296
Stratton-on-the-Fosse	152	2,181
Street	413	5,684
Taunton	4,074	67,867
Temple Cloud	360	7,113
Templecombe	180	2,043
The Triangle, Clevedon	541	3,544
Thorncombe	110	216
Timsbury	272	4,531
Trull, Taunton	20	116
Twerton-on-Avon	123	1,109
Washford	284	3,871
Watchet	438	7,047
Wedmore	334	4,686
Wellington	1,685	23,855
Wells	1,973	30,498
Wembdon	56	551
West Avenue, Bath	60	187
West Coker	47	718
Westmoreland, Bath	88	222
Weston, Bath	198	1,685
Weston-super-Mare	5,307	85,341
Weston Zoyland, Bridgwater	25	112
West Town	142	2,046
Widcombe Parade, Bath	744	6,003
Williton	432	7,597
Wincanton	1,379	28,139
* Winford	26	171
Winsford	88	1,288
Winsham	181	2,454
Wiveliscombe	743	12,155
Woodborough	238	2,010
Worle	174	2,648
Wrington	554	11,039
Yatton	576	8,798
Yeovil	3,036	50,675
TOTAL	93,576	1,510,182

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		£.
STAFFORD :		
Abbots Bromley	216	2,837
Ablewell-street, Walsall	396	2,632
Aldridge	284	2,892
Alrewas	258	5,153
Alstonefield	64	988
Alton	247	4,085
Arley, Bewdley	8	78
Armitage	135	1,499
Audley	540	8,350
Barlaston	81	660
Barton-under-Needwood	576	6,577
Basford	166	990
Bearwood-road, Smethwick	41	151
Betley	212	4,222
Bignall End, Newcastle	65	390
Bilston	3,265	56,706
Bilston-road, Wolverhampton	1,048	6,705
Birchills, Walsall	58	100
Blackheath, Dudley	713	14,360
Blakenhall, Wolverhampton	189	846
Bloomfield, Tipton	24	26
Bloxwich	1,372	26,001
Bloxwich-road, Willenhall	59	248
Blythe Bridge	314	2,185
Borough-road, Burton-on-Trent.	292	1,810
Bradley, Bilston	553	3,993
Bradley Green	412	6,833
Branstone-road. Burton-on-Trent.	480	3,591
Brettell-lane	667	7,910
Brewood	515	10,091
Bridgeman-street, Walsall	19	12
Bridge-street, Burton-on-Trent	430	4,919
Bridge-street, Stafford	30	163
Bridgtown	250	2,561
Brierley Hill	2,912	45,102
Brindley Ford, Congleton	126	798
Broad-street, Stoke-on-Trent	1,487	12,344
Brockmoor, Brierley	107	481
Brownhills	1,040	12,174
Bucknall	109	783
Burntwood	153	1,107
Burslem	4,803	45,036
Burton-on-Trent	5,962	124,226
Bushbury-lane, Wolverhampton.	88	176
Caldmore	989	6,591
Campbell-road, Stoke-on-Trent	34	194
Cannock	1,157	24,394
Castle Gresley	143	2,118
Chadsmoor	67	359
Chapel Ash, Wolverhampton	1,377	11,928
Chase Terrace	181	2,097
Chasetown	483	8,522
Cheadle	1,098	35,423
Cheddleton	109	1,213
Cheslyn Hay	41	279
Chesterton	628	5,484
* Church Bridge	33	169
Churchfield	136	1,219
* Church-street, Stoke-on-Trent	19	382
* Clifton Campville	19	106
Cobridge	591	3,413
Codsall	70	406
Compton	113	652
Coseley	242	3,826
Cradley Heath	1,481	30,764
Darlaston	2,324	48,335
Darlington-street, Wolverhampton.	489	4,850
Deepfields, Bilston	321	5,092
Denstone, Stafford	34	356
Dresden	1,061	8,249
Dudley-road, Wolverhampton	694	6,051
Eccleshall	952	16,216
Elford	77	1,074
Ellastone	47	575
Endon	53	504

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		£.
STAFFORD—*continued.*		
Enville, Stourbridge	6	4
Etruria	383	3,641
Ettingshall	295	2,959
Fazeley	318	6,615
Fenton	1,454	15,256
Five Ways	195	1,466
Florence-road, West Bromwich.	46	172
* Gaol-road	157	917
George-street, Newcastle-under-Lyme.	240	1,590
Gnosall	176	2,165
Golden Hill	643	5,346
Golds Hill	73	384
* Goodman-street, Burton-on-Trent.	143	785
Gornal Wood	5	6
Great Bridge	1,469	26,477
Great Chell	227	1,875
Great Haywood	240	3,721
Greets Green	266	2,010
Grey Friars	22	94
Halmer End	504	5,565
Hamstead	203	3,182
Hanbury	86	718
Handsworth	2,790	37,378
Hanley	8,789	108,182
Harborne	1,991	22,608
Harriseahead	107	905
Hartshill, Brierley Hill	123	1,018
Hartshill, Stoke-on-Trent	89	385
* Hart-street, Brierley Hill	55	447
Haughton	4	11
Heath Town, Wolverhampton	570	2,916
Hednesford	1,196	19,235
Heron Cross, Stoke-on-Trent	166	468
High-street, Brierley Hill	17	8
High-street, Longton	228	1,299
High-street, Stoke-on-Trent	2,496	28,127
High-street, West Bromwich	2,196	28,251
Hilderstone	80	647
Hill Top, West Bromwich	847	10,217
Hixon, Stafford	35	124
Horninglow	196	1,689
Horninglow-road, Burton-on-Trent.	15	105
Horseley Fields, Wolverhampton.	145	910
Hurst Hill, Bilston	63	388
Ipstones	106	1,033
Joiner's-square, Stoke-on-Trent	611	4,372
Keele	58	491
Kidsgrove	1,122	14,615
King's Bromley	13	102
Kingshill	458	6,172
Kingsley	126	1,239
Kinver	398	7,128
Knutton	112	776
Leamore	109	643
Leek	2,668	43,152
Leycett	74	334
Lichfield	3,286	47,539
London-road, Stoke-on-Trent	253	1,427
Longnor	114	2,219
Longport	1,082	7,164
Longton	5,502	61,290
Lower Gornal	435	10,326
Madeley	149	2,495
Marchington	101	1,445
* Market-place, Wolverhampton	371	7,540
Marston-road, Stafford	573	3,359
Mayfield	204	1,574
* Meir Green	150	880
Meir-lane, Longton	12	31
Mesty Croft, Wednesbury	105	157
Middleport, Burslem	498	711
Milford	55	253
Milton	238	2,722
Monmore Green	91	737

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		£.
STAFFORD—*continued.*		
Mount Pleasant	228	1,128
Moxley	251	1,941
Newborough	41	118
Newcastle-under-Lyme	4,400	54,535
Newchapel, Stoke-on-Trent	77	786
Newhall	576	6,414
* New Oscott	25	95
New-street, Burton-on-Trent	544	3,345
New-street, Walsall	447	3,311
Northwood	704	3,992
Norton Canes	100	1,151
Norton-in-the-Moors	75	1,474
Oakamoor	121	980
Oaken	205	2,302
Ocker Hill	319	3,534
Oldbury	2,846	48,762
Old Hill	833	14,429
Oulton, Stone	9	23
Pattingham	64	528
Pelsall	501	7,592
Penkridge	403	5,180
Penn Fields	139	1,166
Pleck, Walsall	126	721
Pleck-road, Walsall	197	865
Princes End, Tipton	564	9,538
Rangemore	107	395
Rocester	279	4,372
* Roseville	112	2,671
Rowley Regis	307	7,370
Rugeley	1,698	25,840
Sam's-lane, West Bromwich	293	1,830
Sandford Hill, Stoke-on-Trent	180	597
Sandon	33	71
Scholar Green	217	2,669
Sedgley	510	11,643
Shenstone	157	2,632
Shobnall-road, Burton-on-Trent	58	295
Silverdale	980	11,885
Smallthorne	732	12,100
Smethwick	2,720	43,993
Spon Lane	394	2,451
Stafford	4,895	76,265
Stafford-road, Wolverhampton	433	3,158
Stafford Station	549	6,235
Stafford-street, Walsall	1,014	10,519
Standon, Eccleshall	53	266
Station-street, Burton-on-Trent	1,477	21,212
Stoke-on-Trent	2,092	36,959
Stone	1,618	27,762
Stonefields, Stone	28	96
Stretton, Burton-on-Trent	23	21
Swindon	38	378
Talke	373	5,160
Tamworth	2,513	43,723
Tean, Stoke-on-Trent	108	495
Tettenhall	326	5,174
Tipton	1,381	29,664
Tipton Green	1,448	24,087
Tividale	28	98
Trentham	308	3,116
Trent Vale	140	1,062
Tunstall	3,413	39,272
Tutbury	409	5,378
Upper Gornal	285	4,116
Upper Market-street, Fenton	61	473
* Upper Rushall-street, Walsall	147	1,492
* Upper Tean	337	5,311
Uttoxeter	2,099	39,588
Uttoxeter-road, Stoke-on-Trent	129	367
Uxbridge-street, Burton-on-Trent.	133	614
Victoria-crescent, Burton-on-Trent.	340	2,451
Wall Heath	87	881
Walsall	8,631	130,992
* Walsall Pleck	147	879
Walsall Wood	328	3,611
Waterhouses	80	392
Wednesbury	4,021	68,666
Wednesbury-road, Walsall	52	100
Wednesfield	180	1,704
Westbourne-street, Walsall	231	795
West Bromwich	4,966	79,162
Weston	172	3,455
West Smethwick	1,077	12,368
West-street, Leek	44	72
Welton	37	694
Whitmore	61	1,226
Whitmore Reans	535	4,220
Whittington	287	2,340
Willenhall	2,471	37,655
Winshill	87	1,636
Wolstanton	775	7,626
Wolverhampton	15,946	283,769
Wolverhampton-road, Stafford	172	717
Wombourne	244	3,416
Worcester-street, Wolverhampton.	1,363	10,555
* Wyrley Bank, Walsall	105	1,233
Yoxall	237	3,624
TOTAL	185,358	2,606,848
SUFFOLK:		
Alan-road, St. John's	188	554
Aldeburgh	663	11,099
Alderton	137	2,057
Bacton	121	2,037
Badwell Ash	19	219
Ballingdon, Sudbury	92	843
Bardwell	53	344
Barrow	77	1,163
* Barton	18	529
Beccles	2,176	42,106
Belton, Great Yarmouth	18	206
* Benhall Green	23	50
Bentley	40	508
Beyton	67	3,429
Bildeston	365	6,475
Blundeston	92	642
Botesdale	310	8,914
Boxford	175	4,367
Boyton	39	370
Bramford	15	216
Brandon	464	11,079
Bungay	1,389	32,086
Bures	335	7,340
Bury St. Edmunds	5,980	149,943
* California, Ipswich	17	127
Cavendish, Sudbury	86	1,295
Charsfield, Wickham Market	8	169
Chelmondiston	82	816
Clare	717	22,178
Claydon	93	454
Cockfield	17	9
Coddenham	203	4,176
Combs	89	645
Copdock	30	418
Darsham	12	102
Debenham	350	7,163
Dennington	18	38
Dunwich	80	450
Earl Soham	40	437
Elliott-street, Ipswich	51	132
Elmswell	103	975
Elveden, Thetford	1	—
Eye	948	21,852
Farnham, Saxmundham	11	197
Felixstowe	372	3,947
Felsham, Bury St. Edmunds	36	539
Finningham	67	1,396
Fish Market, Lowestoft	4	2
Fore-street, Ipswich	447	3,932
Framlingham	1,086	30,398
Fressingfield	76	666

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
SUFFOLK—*continued.*		£.
Gazeley	122	2,350
Glemsford	175	5,566
Great Barton	15	145
Great Finborough	31	318
Grundisburgh	144	1,835
Hadleigh	981	19,846
Halesworth	1,476	35,843
Hartest	119	1,436
Houghley	154	3,110
Haverhill	819	27,599
Haward-street, Lowestoft	159	836
Hockwold	13	225
Holbrook	125	2,539
Hollesley	25	491
Hopton	208	5,180
Horringer	11	53
Hoxne	55	1,279
Hundon	33	780
* Icklingham St. James	15	32
Ipswich	11,046	182,264
Ixworth	324	6,127
Kelsale	39	186
Kessingland	162	2,832
Lakenheath	270	3,747
Lavenham	262	7,713
Laxfield	146	888
Leiston	749	14,964
Lime Tree-place, Stowmarket	8	36
Little Bealings	20	67
Little Thurlow	84	1,732
Long Melford	472	10,192
Lowestoft	3,535	68,932
Lowestoft Beach, Lowestoft	41	266
Melton	129	954
Mendlesham	123	1,108
Mildenhall	866	18,785
Moulton	46	940
* Mutford Bridge	44	579
Nayland	281	3,898
Needham Market	413	8,583
Northgate-street, Bury St. Edmunds.	46	476
North Lowestoft	606	9,410
North-street, Sudbury	29	109
Norton, Bury St. Edmunds	16	230
Norwich-road, Ipswich	145	828
Orchard-street, Ipswich	799	5,757
Orford	296	5,157
Oulton Broad, Lowestoft	68	712
Pakefield, Lowestoft	113	1,500
Pakenham	68	975
Peasenhall	199	3,889
Peel-street, Ipswich	66	213
* Prince's-street, Ipswich	3	3
Rattlesden	28	229
Raydon	40	91
Risbygate-street, Bury St. Edmunds.	49	7,030
St. John's, Ipswich	229	1,334
St. John's-street, Bury St. Edmunds.	29	838
St. Matthew's, Ipswich	369	4,368
St. Nicholas-street, Ipswich	180	1,776
Saxmundham	1,043	25,504
Shotley	46	515
Somerleyton	54	987
Southgate-street, Bury St. Edmunds.	77	577
South Lowestoft	424	5,341
Southwold	798	20,412
Stanton, Bury St. Edmunds	19	14
Stonham	306	2,874
Stowmarket	2,021	52,508
Stradbroke	307	3,811
Stratford, St. Mary	104	1,851
Sudbury	2,706	76,052
Thurlow	48	247
Trimley	58	946
Tunstall, Wickham Market	73	1,093
Upper Brook-street, Ipswich	82	417
* Vernon-road, Ipswich	87	1,511
Victoria-street, Ipswich	306	972
Walsham-le-Willows	356	8,884
Walton	515	9,161
Wangford	308	5,999
Westleton	122	2,220
West Lowestoft	34	250
* Wet Dock, Ipswich	136	2,276
Wherstead-road, Ipswich	461	2,616
Wickham Brook	208	5,145
Wickham Market	560	12,463
Woodbridge	1,873	36,873
Woodbridge-road, Ipswich	42	204
Woolpit	251	4,616
Worlingworth	154	265
Wrentham	205	3,309
Yoxford	341	9,167
TOTAL	59,143	1,177,350
SURREY:		
Abinger Common, Dorking	12	23
Abinger Hammer	83	310
Acre-lane, No. 2, near Brixton Rise, S.W.	3,046	44,468
Acre-lane, No. 89, near Brank-some-road, S.W.	1,059	11,240
Addington, Croydon	8	59
Addlestone	649	8,177
* Addlestone Station	91	901
Akerman-road, S.W.	1,288	17,108
* Albany-road, No. 99, S.E.	717	9,172
Albany-road, No. 309, S.E.	834	10,056
Albury	233	3,856
* Alpine-road, S.E.	140	968
Anerley	2,038	27,457
Anerley-road, S.E.	1,241	15,833
Ash	76	729
Ashstead	128	1,048
Atlantic-road, S.W.	241	1,256
Bagshot	546	8,464
Balham, High-road, S.W.	4,002	50,818
Balham, Bedford-hill, S.W.	327	1,737
Bandon-hill, Croydon, S.W.	65	72
Banstead	593	9,661
Barnes, High-street, S.W.	1,316	14,190
Barnes, Westfields, S.W.	298	1,505
Battersea, Bridge-road, S.W.	1,477	19,629
Battersea, High-street, S.W.	2,800	24,976
Battersea Park-road, No. 20, S.W.	3,164	38,111
Battersea Park-road, No. 25, S.W.	658	5,330
* Battersea Park-road, No. 37, S.W.	219	2,869
Battersea Park-road, No. 242, S.W.	3,225	31,617
Battersea Park-road, No. 329, S.W.	2,680	26,057
Battersea Rise, No. 15, S.W.	1,030	11,444
Battersea Rise, No. 131, S.W.	1,695	22,740
Battersea-square, S.W.	1,557	22,118
* Beckenham-road, S.E.	278	3,216
Beddington, Croydon	41	89
* Bedford Hill-road, S.W.	596	4,956
Belmont, Sutton	31	97
Benhilton	123	884
Bensham-lane, Croydon	23	65
* Beresford-street, S.E.	408	3,733
* Bermondsey, Grange-road, S.E.	303	4,381
Bermondsey, No. 92, Jamaica-road, S.E.	316	1,935
Bermondsey, No. 233, Jamaica-road, S.E.	725	6,870
Bermondsey New-road, S.E.	184	1,004
Bermondsey, St. James-road, S.E.	638	5,231
Bermondsey-street, S.E.	2,432	40,622
Berrylands	429	4,521

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
SURREY—*continued.*		£.
Betchworth	309	6,765
* Beulah Hill, S.E.	407	7,264
Beulah-road, Sutton	43	168
Beulah-road, Thornton Heath	655	5,407
* Bird-street, West-square, S.E.	128	1,661
* Bisley Camp, Woking	8	6
Blackfriars-road, No. 165, S.E.	2,239	23,112
Blackfriars-road, No. 228, S.E.	3,773	61,678
* Blackman-street, S.E.	4,754	109,681
Bletchingley	351	6,774
Blindley Heath	211	3,806
* Blue Anchor-road, S.E.	415	6,841
Borough, High-street, No. 19A, S.E.	3,631	63,485
Bramley	294	6,636
* Bridge-road, Battersea, S.W.	83	962
Brighton-road, Croydon	527	6,157
Brighton-road, Red Hill	318	2,871
* Brixton, Acre-lane, S.W.	693	12,771
Brixton Hill, No. 98, S.W.	1,072	16,151
Brixton Hill, No. 238, S.W.	1,925	38,790
* Brixton Rise, S.W.	629	12,204
Brixton-road, No. 37, S.W.	1,809	24,315
Brixton-road, No. 193, S.W.	586	7,968
Brixton-road, No. 304, S.W.	3,619	60,295
Brixton-road, No. 420, S.W.	2,989	40,491
* Broad Green, Croydon	852	14,763
Brockham Green	134	1,611
* Brook-street, S.E.	330	2,462
Buckland, Betchworth	16	39
Burgh Heath, Epsom	7	14
Byfleet	258	2,502
Byne's-road, Croydon	272	1,753
Camberley	689	8,201
Camberwell, Albany-road, No. 99, S.E.	243	1,226
Camberwell, Beresford-street, S.E.	198	793
Camberwell, Church-street, S.E.	371	2,231
* Camberwell, Denmark Park, S.E.	204	1,438
Camberwell Green, No. 1, S.E.	6,244	98,471
Camberwell, Linnell-road, S.E.	379	2,181
Camberwell, Station-road, S.E.	142	938
Camberwell New-road, No. 197, S.E.	1,795	23,797
* Camberwell New-road, No. 297, S.E.	1,725	34,293
Camberwell-road, S.E.	1,821	19,157
Cambridge Grove	412	1,722
* Canterbury-place, S.E.	97	577
Capel	279	5,701
Carshalton	1,127	18,937
Castlenau	624	6,832
Caterham	799	12,804
* Caterham Junction	40	890
Caterham Valley	997	14,799
* Cedars Row, S.W.	1,781	26,860
* Central Hill, S.E.	127	1,070
Charlwood	219	1,943
Cheam	241	2,959
Chertsey	1,985	39,304
Chiddingfold	211	4,321
Chilworth	53	484
Chipstead	66	604
Chobham	488	8,538
Church-road, Croydon	8	60
Church-street, Croydon	134	719
Churt, Farnham	23	15
Clapham Common, S.W.	8,044	149,623
Clapham Junction, 16, Queen's Parade, S.W.	1,528	15,911
Clapham Old Town, S.W.	845	7,619
Clapham Park-road, S.W.	958	10,305
Clapham Rise, S.W.	2,093	29,056
Clapham-road, No. 24, near Kennington Church, S.W.	405	2,355
Clapham-road, No. 154, S.W.	2,129	34,667
Clapham-road, No. 225, S.W.	2,180	28,507
Claygate	129	2,018
Cobham	956	19,744
* Coburg-road, S.E.	30	420
Cold Harbour, Dorking	77	220
Cold Harbour-lane, No. 182, S.E.	3,161	39,567
Cold Harbour-lane, No. 338, S.E.	1,212	14,528
* Commerce-place, S.W.	573	6,591
Commercial-road, Peckham, S.E.	1,001	9,734
Compton	3	2
* Cornwall-terrace, East Dulwich, S.E.	775	7,616
Cottenham Park, Wimbledon	241	980
Coulsdon-road, Caterham	163	614
Cranleigh	626	8,970
* Crown Hill, West Norwood, S.E.	648	12,688
Croydon	12,771	242,884
Crystal Palace, New Book Court	100	1,639
Crystal Palace, Western Entrance.	404	6,882
Danbury-terrace, Wallington	89	471
Denmark Hill, S.E.	1,315	19,403
* Denmark Park, S.E.	151	1,850
* Derrick-street, Rotherhithe, S.E.	63	242
Dockhead, S.E.	3,586	70,358
Doods-road, Reigate	4	7
Dorking	4,033	84,877
* Dulwich, S.E.	331	6,812
Dulwich, High-street, S.E.	386	2,560
Dunsfold	52	232
Earlsfield, S.W.	512	3,783
Earlswood	332	4,267
Easbing	45	74
East Dulwich, No. 228, Crystal Palace-road, S.E.	309	1,698
East Dulwich, East Dulwich-road, S.E.	1,201	14,578
East Dulwich, Forest Hill road, S.E.	30	100
East Dulwich, Friern-road, S.E.	529	3,646
East Dulwich Grove, S.E.	340	2,305
East Dulwich, No. 93, Lordship-lane, S.E.	1,012	6,647
East Hill, Wandsworth	1,193	14,555
East Horsley	20	74
East Molesey	972	15,589
East Putney, near Railway Station, S.W.	122	874
East Sheen	931	15,193
East-street, Farnham	152	1,254
Effingham, Leatherhead	22	56
Egham	1,566	28,205
Elmer's End	126	1,452
Elm Park, Brixton, S.W.	491	4,534
Elstead, Godalming	42	447
Englefield Green	760	12,571
Epsom	2,698	50,853
Esher	930	17,419
Ewell	740	9,845
Ewell-road, Kingston-on-Thames.	27	182
Ewhurst	87	1,926
Falcon-road, S.W.	2,278	28,889
Farncombe	424	5,031
Farnham	2,754	60,414
Ferndale-road, S.W.	625	5,496
Fetcham	19	5
Forest Hill, No. 118, Woodvale, S.E.	131	1,470
* Forest Hill-road, S.E.	489	3,001

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
SURREY—*continued.*		£.
Frensham	111	1,384
Friars Stile-road, Richmond	699	8,944
* Friern-road, S.E.	491	5,120
Frimley	100	582
* Gardner's-lane, S.W.	114	600
George-street, Croydon	371	2,989
Gipsy Hill, S.E.	1,081	13,405
* Gloucester-terrace, S.E.	175	2,205
Godalming	2,945	65,823
Godstone	397	11,553
* Godstone Station	16	352
Goldsworth-road, Woking	170	1,868
Gomshall	44	663
Grange-road, S.E.	2,159	38,773
Great Bookham	240	4,630
Great Dover-street, S.E.	1,197	18,105
* Great Guildford-street, S.E.	123	1,184
* Greyhound-lane, S.W.	315	2,602
Grove-lane, S.E.	805	11,304
Guildford	5,977	126,925
Guildford Park, Guildford	81	435
Guildford-street, Chertsey	264	1,224
* Hale	21	313
Ham	134	1,058
* Hamilton-road, Lower Norwood, S.E.	47	1,029
Handcroft-road, Croydon	768	11,153
Harold-road, Sutton	48	191
Hartington-terrace, Battersea, S.W.	378	1,425
Haslemere	744	15,078
Heath End, Farnham	63	221
Herne Hill, Milkwood-road, S.E.	1,006	9,331
Herne Hill, near Railway Station, S.E.	1,450	17,239
Hersham	392	8,088
Hersham-road, Weybridge Station.	305	4,093
High-street, Dorking	24	109
High-street, Godalming	67	665
High-street, Guildford	455	6,830
* High-street, Merton	569	6,004
* High-street, Redhill	108	660
High-street, Sutton	301	2,080
High-street, South Croydon	483	3,470
Hindman's-road, East Dulwich, S.E.	1,072	11,076
Holmbury St. Mary	106	1,418
* Holmesdale-road, Reigate	293	3,406
Holmwood	350	6,379
* Honor Oak, Westhall-road, S.E.	47	349
Hook, Kingston-on-Thames	176	1,715
Hook-road, Kingston-on-Thames	3	8
Hop Exchange, S.E.	146	2,086
Horley	448	10,266
Horley Station-road	331	3,941
Horsell	105	423
* Ilderton-road, S.E.	1,075	9,003
* Jamaica-road, S.E.	2,142	32,987
Kenley	307	3,617
Kennington Cross, S.E.	3,345	43,508
Kennington Park, S.E.	2,746	43,689
* Kent House-lane, Penge, S.E.	86	1,188
Kew	844	10,440
Kew Gardens	318	1,330
Kew-road, Richmond	1,159	10,568
King's-road, Kingston-on-Thames.	243	1,803
Kingston-on-Thames	7,675	132,244
Kingston Vale, S.W.	79	871
Knapp Hill	627	12,089
Lambeth, S.E.	5,506	104,394
Lambeth, Brook-street, S.E.	129	621
Lambeth-road, S.E.	805	11,048
Lambeth-walk, S.E.	2,697	29,245
Landor-road, S.W.	1,262	12,034
Larkhall-lane, S.W.	1,598	21,555
Lavender Hill, No. 1, S.W.	3,411	36,163
Lavender Hill, No. 100, S.W.	1,037	10,327
Leatherhead	1,787	37,819
Lesbourne-road, Reigate	139	759
Limpsfield	363	6,307
Lind-road, Sutton	523	3,588
Lingfield	336	5,639
Linkfield Corner, Red Hill	108	583
Linkfield-street, Red Hill	69	450
London-road, No. 27, Croydon	811	8,799
London-road, No. 142, Croydon	590	5,050
London-road, Reigate	79	258
London-road, Southwark, S.E.	2,662	34,397
London-road, No. 296, Thornton Heath.	33	192
London-road, No. 325, Thornton Heath.	258	1,660
London-street, Kingston-on-Thames.	6	54
Long Ditton	242	2,177
Lordship lane, near Station, S.E.	892	9,678
Lordship-terrace, East Dulwich, S.E.	478	4,446
* Lorrimore-road, S.E.	73	1,114
* Lorrimore-square, S.E.	834	11,855
* Loughborough Park, S.W.	311	3,077
* Loughborough-road North, S.W.	34	550
Lower Addiscombe-road, No. 47, Croydon.	27	80
Lower Addiscombe-road, No. 103, Croydon.	1,627	19,902
Lower Bourne, Farnham	21	215
* Lower Norwood, Clive-road, S.E.	68	628
* Lower Norwood, Hamilton-road, S.E.	381	7,045
* Lower Norwood, High-street, S.E.	331	4,987
* Lower Norwood, No. 184, Norwood-road, S.E.	755	12,938
* Lower Norwood, Thurlow-terrace.	173	3,086
* Lower Queen-street, S.E.	51	161
Lower-road, S.E.	2,855	37,727
* Lower Tooting, S.W.	647	11,298
Lyham-road, S.W.	922	12,542
Lynton-road, S.E.	831	13,882
* Manor-place, Walworth, S.E.	341	4,007
Market-place, Kingston-on-Thames.	130	1,455
* Marshgate-road, Richmond	753	6,927
Maybury	78	580
Mayford	49	171
Mead Vale	227	2,372
Meeting House-lane, S.E.	1,095	10,168
Melbourne Grove, S.E.	816	6,759
Merrow	141	1,202
Merstham	247	4,671
Merton Bridge	717	9,803
Merton, Colliers Wood	183	955
Merton, Hayden-road	320	1,785
Merton, High-street	94	547
Merton Rush	860	7,921
Mickleham	203	3,282
Milford	124	2,188
* Millpond-street, S.E.	25	653
Mitcham	1,487	25,201
Mitcham Junction	12	27
Molesey Park, Kingston-on-Thames.	40	324
Monson-road, Red Hill	50	135
Mortlake, S.W.	923	12,434
* Mostyn-road, S.W.	57	390
New Cross, Brocklehurst-street, S.E.	101	311
New Cross, Edward-street, S.E.	386	2,444
New Cross, near Brighton Line Station, S.E.	550	5,264

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		£.
SURREY—*continued.*		
New Cut, No. 53, S.E.	339	2,528
Newdigate	11	55
Newington Butts, S.E.	2,956	46,549
Newington Causeway, S.E.	1,028	12,070
New Kent-road, S.E.	1,825	25,203
New Malden	981	9,905
New Oxted	33	177
* New Peckham	67	1,100
New Richmond, Richmond	310	1,728
* New Thornton Heath	306	4,630
* New Wimbledon	1,417	23,318
Nightingale-lane, Balham, S.W.	654	10,068
* Nine Elms, No. 37, Battersea Park-road, S.W.	221	2,735
Norbiton	1,521	23,914
Norbiton Common, New Malden	46	144
Normandy, Guildford	15	71
* North Brixton, S.W.	230	3,601
Northcote-road, Wandsworth, S.W.	2,365	23,576
Norwood, Beulah Hill, S.E.	43	203
Norwood, Central Hill, S.E.	67	260
* Norwood, Crown Hill, S.E.	50	531
Norwood, Westow-street, S.E.	5,247	84,200
Norwood-road, No. 26, Herne-hill, S.E.	371	3,579
Norwood-road, No. 357, S.E.	1,547	16,288
Nunhead, Ivydale-road, S.E.	214	1,116
Nunhead, near Station, S.E.	1,359	12,045
Nunhead Grove, S.E.	1,735	16,219
Nutfield	248	2,898
Nutley-lane, Reigate	27	109
Oatlands Park	541	7,032
Ockham	8	112
Ockley	251	6,519
Old Kent-road, No. 71, S.E.	922	10,284
Old Kent-road, No. 170, S.E.	3,673	67,305
Old Kent-road, No. 384, S.E.	2,895	42,529
Old Kent-road, No. 560, S.E.	2,246	32,604
Old Kent-road, No. 794, S.E.	2,815	33,708
* Old Town, Croydon	98	1,320
Ottershaw	17	202
Outwood	67	901
* Oxford-terrace, S.W.	84	784
Oxted	189	2,734
Parkfields, Putney, S.W.	255	2,695
* Park-road, Clapham, S.W.	39	180
* Park-terrace, Sutton	739	11,486
Peckham, Glengall-road, S.E.	48	76
Peckham, High-street, S.E.	9,593	150,640
Peckham, Kirkwood-road, S.E.	926	6,756
Peckham Park-road, S.E.	882	9,784
Peckham, No. 66, Queen's-road, S.E.	973	9,694
Peckham, No. 193, Queen's-road, S.E.	135	755
Peckham-road, S.E.	992	12,054
Peckham Rye, S.E.	3,530	43,187
Peckham, St. George's-road, S.E.	654	5,619
Peckham, Victoria-road, S.E.	1,838	18,107
Penge, Beckenham-road, No. 31, S.E.	616	5,617
Penge, Beckenham-road, No. 92, S.E.	3,022	41,589
Penge, Kent House-road, S.E.	248	1,947
* Penge-lane, Anerley, S.E.	59	537
Penge, Leonard-road, S.E.	17	33
Penge, Maple-road, S.E.	188	901
Petersham	294	4,811
Pirbright	159	2,459
Pirbright Camp, Woking	97	143
* Pitland-street, Dorking	45	927
Plough-road, S.W.	1,069	10,581
* Portland-road, South Norwood, S.E.	234	2,594
Portsmouth-road, Kingston-on-Thames.	83	282
* Prince's-street, Rotherhithe, S.E.	689	10,008
* Putney, High-street, S.W.	46	259
Putney, Lower Richmond-road, S.W.	429	2,846
Putney, near Railway Station, S.W.	6,678	104,513
Putney, Oxford-terrace, S.W.	120	541
* Queen's-road, Peckham, S.E.	974	12,160
Queen's-road, Weybridge Station	340	3,207
Railton-road, S.E.	2,279	23,463
Red Hill	3,764	69,034
Reigate	3,406	79,052
Richmond	8,470	145,774
Richmond-road, Kingston-on-Thames.	651	5,449
* Richmond-terrace, Wandsworth, S.W.	83	1,461
Ridgeway, Wimbledon	732	10,161
Ripley	495	9,832
Riverside, Kingston-on-Thames	9	58
Rodney-road, S.E.	998	8,997
Roehampton, S.W.	582	8,619
Rotherhithe, Alpine-road, S.E.	249	1,216
Rotherhithe, Bickley-row, S.E.	163	780
Rotherhithe New-road, No. 201, S.E.	1,342	16,510
Rotherhithe New-road, No. 278, S.E.	540	6,198
Rotherhithe, Union-road, S.E.	1,301	12,313
* Rotherhithe-street, No. 108, S.E.	543	8,576
Rotherhithe-street, No. 588, S.E.	207	2,555
Rowledge	104	1,530
Rye-lane, Peckham, S.E.	1,561	16,095
St. Catherine's, Guildford	66	424
* St. George's-road, Peckham, S.E.	825	8,992
St. James'-road, Croydon	977	12,997
St. John's, Woking Station	226	2,102
St. John's-hill, S.W.	2,081	32,095
St. Luke's-place, Kingston-on-Thames.	275	1,751
St. Nicholas, Guildford	29	55
* Sandycombe-road, Richmond	143	1,883
* Sandy-lane, Richmond	17	33
Seale, Farnham	22	97
* Selhurst-road, S.E.	591	7,190
Send, Woking	28	182
Shaftesbury Park Estate, S.W.	1,644	15,522
Shalford	253	1,269
Shamley Green, Guildford	66	770
Sheen-road, Richmond	197	843
Shiere	384	7,482
Shirley	290	1,242
Southampton-street, S.E.	2,493	24,397
South Beddington	139	1,004
South Bermondsey, Ilderton-road, S.E.	98	404
South Bermondsey, Zampa-road, S.E.	291	2,083
Southbridge-road, Croydon	390	3,998
South Eastern District Office, 239, Borough High-street, S.E.	3,616	47,739
Southend, Croydon	1,034	13,595
Southfields, S.W.	988	6,987
South Godstone	17	108
* South Lambeth, S.W.	133	2,542
South Lambeth, Beaufoy-terrace, S.W.	200	1,719
South Lambeth-road, S.W.	2,299	27,842
South Norwood, Birchanger-road, S.E.	127	701
South Norwood, High-street, No. 1, S.E.	3,526	49,935
South Norwood, High-street, No. 49, near South Norwood Park, Norwood, S.E.	152	1,111

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		£.
SURREY—*continued.*		
South Norwood, Penge-road, S.E.	446	4,494
South Norwood, Portland-road, No. 64, S.E.	281	2,557
South Norwood, Portland-road, No. 154, S.E.	175	1,432
South Norwood, Selhurst-road, S.E.	411	2,874
* South Norwood, Werndel-terrace, S.E.	6	55
South Norwood, Woodside Green, S.E.	136	1,249
South Nutfield	56	294
South Park, Reigate	70	660
South Penge Park, S.E.	450	6,008
South Streatham	116	318
South-street, Dorking	201	2,943
* Southville, S.W.	213	3,988
Southwark Park-road, No. 174, S.E.	3,584	47,148
Southwark Park-road, No. 351, S.E.	943	10,284
Spa-road, S.E.	810	11,216
Spring Grove, Kingston-on-Thames.	83	358
Stamford-street, S.E.	1,640	24,660
Stanley-road, Croydon	33	21
Star and Garter Hotel, Richmond.	44	301
Station-road, Addlestone	164	1,001
Stewart's-road, S.W.	906	7,873
Stockwell Green, S.W.	2,131	25,128
* Stockwell-place, S.W.	356	7,992
Stoke, Guildford	125	1,158
Stoughton	146	938
* Streatham, S.W.	1,613	31,838
Streatham, Shrubbery-road, S.W.	2,147	21,359
* Streatham Broadway, S.W.	412	4,650
Streatham Common, S.W.	1,428	19,742
Streatham, Greyhound-lane, S.W.	95	535
Streatham, No. 128, High-road, S.W.	403	2,922
Streatham, Mitcham-lane, near Thrale-road, S.W.	179	681
Streatham-place, S.W.	1,077	12,252
Summers Town, Tooting, S.W.	441	2,220
Sumner-street, S.E.	666	6,715
Surbiton	3,528	58,839
Surbiton-hill	1,364	18,550
Surbiton Park	324	5,183
Sutton	3,538	40,810
* Sutton, near Railway-station	272	2,466
* Sydenham, No. 110, Wells-road, S.E.	88	288
Tandridge, Red-hill	15	63
* Tasman-road, S.W.	25	211
Thames Ditton	583	9,951
* The Crescent, Leatherhead	2	202
* The Parade, Battersea Rise, S.W.	19	241
The Wrythe	177	1,100
* Thorne-road, South Lambeth, S.W.	18	3
Thornton Heath, High-street	1,059	13,441
* Thornton Heath, near the Pond	223	2,898
* Thurlow-terrace, Lower Norwood, S.E.	93	1,332
Thursley, Godalming	18	289
Tilford, Farnham	14	145
Tongham	205	2,297
Tooley-street, No. 61, S.E.	683	10,494
* Tooley-street, No. 112, S.E.	35	516
Tooley-street, No. 153, S.E.	872	7,364
* Tooley-street, No. 209, S.E.	886	11,333
* Tooting, S.W.	129	2,468
Tooting Graveney, S.W.	1,172	9,885
* Tooting-junction, S.W.	15	34

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		£.
SURREY—*continued.*		
Tulse-hill, S.W.	1,084	14,890
Union-street, S.E.	647	7,559
Up Down-hill, Bagshot	4	4
* Upper East Molesey	629	5,721
Upper Hale	163	1,402
Upper Halliford	36	372
Upper Long Ditton	131	1,601
Upper Mitcham, Mitcham	327	2,747
Upper Sydenham, S.E.	2,239	33,599
Upper Tooting, S.W.	1,629	21,949
* Upper Wallington	458	4,132
Vauxhall, S.E.	4,350	58,281
Waddon, Croydon	55	459
Waddon-road, Croydon	63	207
Wallington	880	9,489
Walton-on-Thames	1,110	19,969
Walton-on-the-Hill	215	2,628
Walworth, Alvey-street, S.E.	146	743
* Walworth, Crosby Row, S.E.	296	4,642
Walworth Common, S.E.	1,625	21,994
Walworth, Lorrimore-square, S.E.	294	2,421
Walworth, Manor-place, S.E.	496	3,055
Walworth-road, No. 17, S.E.	3,720	52,314
Walworth-road, No. 96, S.E.	290	2,424
Walworth-road, No. 227, S.E.	4,954	87,335
Walworth-road, No. 388, S.E.	4,992	65,405
Wandsworth, High-street, S.W.	4,217	71,134
Wandsworth Bridge-road, S.W.	245	1,523
Wandsworth Common, Bellevue-road, S.W.	1,414	16,065
Wandsworth Common, College Park, S.W.	175	1,018
Wandsworth Common, Swaby-road, S.W.	606	3,545
Wandsworth, 184, Earlsfield-road, S.W.	256	1,237
Wandsworth, Garrett-lane, S.W.	16	4
Wandsworth-road, No. 157, S.W.	924	8,792
Wandsworth-road, No. 267, S.W.	2,821	43,835
Wandsworth-road, No. 355, S.W.	2,939	42,794
Wandsworth-road, No. 432, S.W.	1,854	22,721
Warlingham	136	1,498
Waterloo-road, S.E.	3,236	43,202
Westcott	109	1,151
West Dulwich, Croxted-road, S.E.	725	7,891
* West Dulwich, Railway-station, S.E.	178	3,000
West Dulwich, Rosendale-road, S.E.	81	308
West End, Egham	82	560
West End, Esher	93	1,157
* Westfields, Barnes, S.W.	23	232
West-hill, S.W.	875	8,500
West Horsley	72	1,674
Westminster Bridge-road, S.E.	2,646	38,279
West Molesey, Kingston-on-Thames.	6	27
* West Norwood, Clive-road, S.E.	211	1,836
West Norwood, Hamilton-road, S.E.	734	5,591
West Norwood, High-street, S.E.	769	7,705
West Norwood, No. 35, Knights Hill-road, S.E.	420	3,036
West Norwood, No. 194, Knights Hill-road, S.E.	27	45
West Norwood, No. 184, Norwood-road, S.E.	1,239	13,639
Weston Green, Kingston-on-Thames.	77	886
* Westow Hill, Norwood, S.E.	196	4,139
Weybridge	949	19,882
* Weybridge-station	258	6,394

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
		£.
ENGLAND—*continued.*		
SURREY—*continued.*		
Weybridge Village	323	2,708
Whitehorse-road, Croydon	820	5,989
Whyteleafe	144	908
Willow Walk, Bermondsey, S.E.	367	3,859
Wimbledon High-street	775	9,438
* Wimbledon Hill-road	300	4,480
Wimbledon, near Railway Station.	3,312	56,833
Wimbledon, The Broadway	545	3,422
Windlesham	191	3,347
Windmill-road, Croydon	1,034	11,145
Witley	91	885
Woking	1,149	15,991
* Woking Station	255	5,785
Woking Village	239	3,003
Wonersh	106	1,448
Woodbridge-road, Guildford	144	1,367
* Woodside Green, S.E.	75	521
Worcester Park	419	6,564
Worplesdon	73	616
York-road, Lambeth, S.E.	541	4,319
York-road, No. 193, S.W.	2,338	34,354
York-road, No. 340, S.W.	1,428	12,097
York Town	970	14,409
* Zoar Place, S.W.	69	523
TOTAL	507,266	7,123,202
SUSSEX:		
Aldingbourne	25	526
Alfold	79	1,194
Alfriston	65	303
Alma-terrace, Brighton	589	8,912
Amberley	160	1,459
Angmering	166	3,148
Angmering Station	36	748
Ardingly	185	2,994
Arundel	1,349	29,528
Ashington	28	83
Ashurst Wood	50	1,073
Balcombe	102	1,667
Barcombe	94	1,863
Battle	1,016	24,162
Beaconsfield-road, Brighton	287	1,452
Beckley	69	1,118
Bedford-street, Brighton	1,237	19,269
Beeding	171	2,544
Bellaggio	14	229
Bexhill	590	7,852
Bexhill Station, Hastings	271	1,215
Billingshurst	436	6,419
Blackboys	41	257
Blatchington-road, Brighton	869	9,283
Bognor	1,356	25,783
Bohemia-place. St. Leonard's-on-Sea.	1,143	9,464
Bolney	182	3,162
Boreham-street, Hastings	56	665
Bosham, Chichester	7	8
Bosham Station	49	521
Brightling	75	1,095
Brighton	15,406	311,131
Brighton-road, Worthing	285	3,009
Broadwater	127	1,947
Broadwater Down	163	1,201
Brunswick-place, North Brighton	258	1,896
Brunswick-road, Worthing	137	1,127
Burgess Hill	849	15,507
Burwash	430	8,474
Buxted	356	3,872
Cannon-place (King's-road), Brighton.	291	3,093
Catsfield, Battle	35	344
Cavendish place, Eastbourne	302	3,166
Chailey	153	2,419
* Chapel-road, North Worthing	29	198
Chichester	5,772	143,826
* Christchurch	78	565
Church-road, Burgess Hill	100	1,078
Church-road, Hove	11	79
Cliffe, Lewes	663	8,465
Clifton-road, Worthing	160	977
* Cliftonville	245	4,036
Clive Vale	160	1,129
College-road, Brighton	819	8,572
Compton-street, Eastbourne	138	914
* Compton-street, West, Eastbourne.	162	1,773
Copthorne, Crawley	40	408
Cowfold	231	5,152
Cowper-street, Brighton	476	2,697
Crawley	1,349	27,829
Crawley Down	241	5,719
Cross-in-Hand	179	2,964
Cross-roads, Hayward's Heath	34	233
* Crowborough Cross	129	2,191
Cuckfield	855	17,691
Dallington	105	2,317
Dane Hill	186	4,593
* Devonshire Park, Eastbourne	57	672
Devonshire-road, Bexhill	28	203
Ditchling	218	3,613
Ditchling-road, Brighton	143	712
Dorman's Land	113	1,360
Dyke-road, Brighton	1,247	18,834
Easebourne	21	298
Eastbourne	7,640	129,014
* Eastbourne, Sub Office	179	3,378
Eastergate, Chichester	20	31
Eastern-road, Brighton	77	295
East Grinstead	2,017	40,824
East Hoathly	175	2,942
East Parade, Horsham	57	263
East-street, Chichester	157	1,178
Elm Grove, Brighton	122	782
Ewhurst	15	159
Exeter street, Brighton	129	756
Falmer	86	532
Fay Gate	46	282
Felpham	82	1,300
Fernhurst	139	2,184
Ferring, Worthing	5	33
Findon	185	1,295
Firle	158	1,072
Fittleworth	132	2,349
Fletching	135	2,904
Flimwell, Hawkhurst	8	126
Forest Row	325	5,140
Framfield	17	106
Frant	276	3,336
* Gensing Station-road, Hastings	581	11,832
George-street, Hastings	360	4,352
Glynde	79	287
Goldstone Villas, West Brighton	948	7,483
Goring	51	950
Grand Hotel Buildings, Eastbourne.	124	804
* Grand Parade, St. Leonard's-on-Sea.	41	405
Grove-road, Eastbourne	286	2,664
Hadlow Down, Uckfield	14	159
Hailsham	929	19,639
Halnaker	53	662
Halton, Hastings	106	331
Hand Cross	448	8,597
* Hapstead	15	432
Harting	180	2,081
Hassocks	82	1,284
Hastings	8,326	145,452
Hayward's Heath	936	16,365
Heathfield	387	9,424
Hellingly	108	985
Henfield	700	13,940
High-street, Hastings	1,739	21,046
High-street, Worthing	19	73
Hollington, St. Leonard's-on-Sea.	143	1,754
Horeham-road	33	425
* Horsebridge	10	12

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
SUSSEX—*continued.*		£.
Horsham	3,883	78,641
Horstead Keynes	87	1,003
Hove, Brighton	3,367	50,914
Hurst Green	266	5,644
Hurstmonceux	278	8,758
Hurstpierpoint	962	15,848
Islingword-road, Brighton	272	2,472
Kemp Town, Brighton	1,277	22,005
Keymer	168	1,352
Laughton	54	232
Lavant	57	670
Lewes	3,228	54,752
Lewes-road, Brighton	3,098	30,110
Lewes-road North, Brighton	229	1,097
Lindfield	911	19,089
Lingfield-road, East Grinstead	54	361
Little Common	128	1,968
Littlehampton	1,459	28,388
Lodsworth	136	2,271
* London-road, East Grinstead	42	585
Longfields	161	883
Lorna-road, Brighton	20	192
Lower Beeding	113	983
Lyndhurst-road, Worthing	44	292
Maresfield	142	2,034
Marine Parade, Eastbourne	93	597
Marine Parade, Worthing	43	481
Mark Cross	44	280
Mayfield	603	10,779
Meads	113	766
Midhurst	1,259	24,509
Montague-street, Worthing	508	4,901
Montpellier-place, Brighton	369	4,365
Mount Pleasant-road, Hastings	239	1,355
Newhaven	1,157	16,496
Newick	326	5,127
Newland-road, Worthing	11	7
New Town, Uckfield	56	462
North Chapel	40	224
Northgate, Chichester	12	131
Northiam	326	6,672
North Lancing	35	333
North-road, Brighton	1,488	12,000
North-street, Brighton	265	1,889
North-street, Lewes	121	482
Nutley, Uckfield	91	1,267
Offham, Lewes	3	19
Old Steyne	922	13,597
Old Town, Eastbourne	625	6,527
Ore	554	6,364
Palmeira, Brighton	150	1,514
Park-street, Horsham	18	41
Partridge Green	197	2,377
Patching	30	569
Petworth	1,293	36,375
Pevensey	230	3,406
* Pevensey-road, Eastbourne	112	1,705
Plumpton, Lewes	19	69
Plumpton Station	34	207
Polegate	215	1,344
Portfield	102	1,996
Portslade-by-Sea	654	7,415
Pound Hill, Crawley	72	1,641
Preston	454	5,917
Preston-road, Brighton	2,144	25,810
Preston-street, Brighton	1,030	14,612
Pulborough	506	11,622
Punnett's Town	9	4
Queen's-road, Brighton	875	11,210
Ringmer	308	1,672
Ripe	52	423
Robertsbridge	353	9,285
Roffey, Horsham	13	51
Rogate	227	2,996
Rotherfield	211	4,846
Rottingdean	259	2,835
Rudgwick	135	2,021

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
SUSSEX—*continued.*		£.
Rusper	50	519
Rustington	81	908
Rye	1,420	29,615
St. Ann's, Lewes	115	1,092
* St. George's-road, Brighton	332	5,965
St. George's-road, Hastings	403	2,635
St. James's-road, Hastings	330	3,144
St. James's-street, Brighton	1,990	22,646
St. John's Common, Burgess Hill	128	1,780
St. Leonard's Green, St. Leonard's-on-Sea.	140	1,288
St. Leonard's-on-Sea, King's-road.	3,188	41,343
St. Leonard's-on-Sea, Marina	1,561	27,047
Seaford	803	9,869
Seaside-road, No. 230, Eastbourne.	543	2,350
Seaside-road, No. 325, Eastbourne.	240	1,639
Sedlescombe	58	1,109
Selsey	136	2,889
Shaftesbury-place, Brighton	287	2,448
Shoreham	946	14,679
Shotter Mill	178	2,714
Sidlesham	82	1,800
Silverhill, St. Leonard's-on-Sea	572	6,112
Singleton	208	2,223
Slindon	159	2,355
Slinfold	154	2,734
Sompting	115	626
Southern Cross, Brighton	149	1,002
South Lancing	112	1,828
Southover, Lewes	202	2,046
Southover-street, Brighton	480	4,313
South-road, Eastbourne	165	1,772
* South-street, Eastbourne	166	3,165
Southwick	533	9,103
* Stanford-terrace, Brighton	23	396
Staplecross	104	1,985
Station-road, Horsham	20	189
Steyning	600	10,435
Storrington	549	10,731
Susan's-road, Eastbourne	172	584
Sussex-road, Hayward's Heath	187	2,647
Sutherland-road, Brighton	167	568
Sutton	56	677
Sydney-road, Hayward's Heath	43	336
Tarring Crossing	78	524
Terminus-road, Brighton	299	1,867
Terminus-road, Eastbourne	723	5,706
The Beach, Littlehampton	193	2,259
* The Park, Worthing	15	108
* Three Bridges	16	247
Ticehurst	606	10,500
Turner's Hill	223	5,072
Uckfield	1,266	34,352
Upper Avenue, Eastbourne	51	351
Upper Dicker	122	1,358
Verulam-place, Hastings	307	2,668
Vicarage-road, Eastbourne	29	109
Victoria Park, Bognor	27	120
Victoria-road, Brighton	1,387	24,855
Wadhurst	712	14,614
Walberton, Arundel	26	139
Walderton	4	4
Waldron	85	539
Warbleton	28	240
Warnham	100	1,368
Warningled	48	378
Waterloo-street, Brighton	392	6,198
West Ashling	62	739
Westbourne	84	854
* West Buildings	17	170
Western-road, Brighton	3,709	62,235
Western-road, near Crown-street, Brighton.	298	2,441
Westfield	69	796
West Grinstead	13	36

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
SUSSEX—*continued.*		£.
West Hoathly	135	1,874
West Marina, St. Leonards-on-Sea.	84	666
* West Pier, Brighton	333	6,469
West-street, Bognor	120	672
West-street, Horsham	158	1,581
West Tarring, Worthing	28	208
West Wittering	57	587
Whiteman's Green, Cuckfield	13	106
* White Rock, Hastings	180	3,058
Wick	137	347
Willingdon	262	3,955
Willingdon-road, Eastbourne	12	11
Wisborough Green	182	4,536
Withyham	165	3,176
Wivelsfield Green, Hayward's Heath.	22	143
Worthing	4,389	85,386
Worthing Station	377	4,527
Yapton	105	1,155
York-place, Brighton	1,740	20,731
Total	149,334	2,431,477
WARWICK :		
Adderley-road, Birmingham	321	1,448
Alcester	1,206	21,145
Alveston, Stratford-on-Avon	22	106
Anderton-road, Sparkbrook	241	1,541
* Ashted-row, Birmingham	85	2,381
* Aston Cross, Birmingham	1,722	24,515
Aston Manor, Birmingham	1,346	12,408
* Aston Park, Birmingham	106	1,380
Aston-road, Birmingham	712	8,048
Aston-street, Birmingham	3,283	41,055
Atherstone	2,076	40,822
Attleborough	138	1,394
Avon Dassett	31	154
Baddesley Ensor	51	391
* Balsall Heath	210	3,891
Balsall Heath-road, Birmingham.	1,547	14,718
Barford	203	3,728
Barford St. Martin	32	334
* Barker-street, Birmingham	84	1,057
Bedworth	444	9,244
Bell Green, Coventry	17	88
Berkswell	178	151
Bidford	192	2,958
Birchfield-road, Birmingham	360	2,698
Birmingham	24,307	615,176
Bishop-street, Coventry	77	347
Bloomsbury, Birmingham	2,151	34,020
Booth-street, Handsworth	614	5,249
Bordesley Green, Birmingham	539	3,766
Brailes	82	1,049
Brasshouse-lane, Birmingham	162	1,392
Brighton-road, Birmingham	353	2,125
Brinklow	96	1,597
Bristol-road, Birmingham	2,346	30,292
Bristol-street, Birmingham	1,988	17,709
Broad-street, Birmingham	1,774	21,971
Brunswick-street, Leamington Spa.	281	2,150
Bulkington, Rugby	117	1,409
* Bull Ring, Birmingham	712	10,029
Ball-street, Birmingham	2,731	31,303
Burbury-street, Birmingham	346	3,834
Camp-hill, Birmingham	943	11,761
Cape-hill, Birmingham	690	4,910
Castle Bromwich	144	2,489
Castle End, Kenilworth	285	2,439
Chapelfields, Coventry	83	508
Cheapside, Birmingham	690	5,357
Chilvers Coton	39	436
Church-lane, Birmingham	162	714
Church Lawford	56	434
Church-street, Rugby	542	5,938
Clarendon-avenue, Leamington Spa.	817	10,869
Clarendon-street, Leamington Spa.	1,344	16,805
Claverdon	73	499
Clifford-street, Birmingham	1,981	17,739
Coleshill, Birmingham	1,121	19,483
Coleshill-street, Birmingham	196	723
College-road, Birmingham	154	543
Constitution-hill, Birmingham	3,828	46,403
Coughton, Warwick	51	329
Coventry	7,375	123,304
* Coventry-road, Birmingham	237	2,246
Crabtree-road, Birmingham	199	1,044
Crompton-road, Handsworth	505	4,522
Crompton-street, Warwick	34	118
Cubbington	31	205
Deritend, Birmingham	2,914	44,931
Digbeth, Birmingham	303	2,026
Downing-street, Birmingham	83	106
Dudley-road, Birmingham	1,570	17,467
Dunchurch	306	5,167
* Eatington	44	839
Emscote, Warwick	399	3,810
Erdington	2,031	23,629
Ettington, Stratford-on-Avon	26	138
Far Gosford-street, Coventry	10	9
Farnborough	41	168
Fenny Compton	155	3,414
Fillongley	235	716
Five Ways, Birmingham	5,809	103,747
* Foleshill, Coventry	71	575
Golden Hillock-road, Small Heath.	575	5,080
Gooch-street, Birmingham	1,793	16,026
Gravelly-hill, Birmingham	147	728
Great Hampton-street, Birmingham.	2,953	42,218
Great Heath, Coventry	42	329
Great Lister-street, Birmingham.	1,235	5,884
Green-lane, Small Heath	365	1,877
Greet	226	1,409
Hagley-road, Birmingham	2,065	26,407
Hampton-in-Arden	273	2,558
Harborne-hill, Birmingham	290	1,321
Harbury	230	5,200
Hartshill, Atherstone	71	1,122
Hatton	64	501
Hay Mill	159	867
Heath-street, Birmingham	260	2,731
Heneage-street, Birmingham	1,397	17,456
Henley-in-Arden	631	10,651
Highgate, Birmingham	1,049	11,031
Highgate-road, Birmingham	381	2,089
High-street, Birmingham	2,608	29,739
High-street, Leamington Spa	63	346
High-street, Smethwick	185	534
Hillfield, Coventry	397	3,836
Hillmorton	45	275
Hockley Heath, Birmingham	359	4,658
Hockley-hill, Birmingham	2,374	30,092
Holloway Head, Birmingham	936	6,226
* Horse Fair, Birmingham	128	1,690
Hurley, Atherstone	2	—
Icknield Port-road, Birmingham	125	420
Icknield-street, Birmingham	2,722	31,679
Ilmington	64	936
Jordan Well, Coventry	520	4,082
Kenilworth	1,028	17,815
Kineton	343	6,170
* King-street, Coventry	68	296
Kingswood, Birmingham	6	10
Knowle	614	7,673
Knowle Station	58	249
Ladypool-road, Birmingham	597	3,925
Ladywood, Birmingham	1,184	11,867
Ladywood-road, Birmingham	662	5,339
Lancaster-street, Birmingham	950	7,251
Leamington Spa	6,861	158,035

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		£.
WARWICK—*continued.*		
Leam-street, Leamington Spa	103	546
Ledsam-street, Birmingham	1,765	21,992
Lee Bank, Birmingham	1,679	18,089
* Leek Wootton	19	241
Lichfield-road, Birmingham	1,067	9,377
* Lockhurst-lane, Coventry	29	259
Lodge-road, Birmingham	1,104	9,789
Long Compton	52	494
Longford	178	598
Long Itchington	10	150
Longmore-street, Birmingham	1,187	12,432
* Long-street, Atherstone	13	67
Lower Ford-street, Coventry	463	4,490
Lozells, Birmingham	1,236	12,433
Ludgate-hill, Birmingham	207	1,153
Maney	70	154
Manor Court-road, Nuneaton	32	220
Marton, Rugby	38	254
Mary-street, Balsall Heath	544	3,862
Mere Green, Birmingham	27	64
Meriden	524	3,359
Milverton, Leamington Spa	695	9,088
Minworth, Birmingham	18	64
Moat-row, Birmingham	1,109	10,215
Monument-road, Birmingham	707	7,953
Moseley	1,352	17,277
Moseley-road, Birmingham	2,295	27,756
Napton	156	866
Nechells Green, Birmingham	1,471	17,736
Nechells Park-road, Birmingham.	785	6,162
New Canal-street, Birmingham	679	7,764
Newhall-street, Birmingham	484	5,718
Newton Regis	119	1,428
Newtown-row, Birmingham	1,910	18,202
Nuneaton	2,862	52,182
Olton	216	1,230
Oxford-street, Rugby	134	1,779
Pailton	277	3,248
Parade, Birmingham	2,937	39,477
Park-road, Aston	430	2,391
Park-road, Hockley	929	9,558
Pebworth	48	684
Perry Barr, Birmingham	675	9,765
Pershore-road, Birmingham	182	807
Polesworth	333	6,150
Potter's-hill, Birmingham	194	1,247
Priors Marston	142	2,959
Prospect-row, Birmingham	1,561	18,594
Queen-street, Leamington Spa	43	217
Red-lane, Coventry	22	40
Regent-street West, Leamington Spa.	98	585
Rounds Green, Birmingham	67	236
Rugby	5,057	98,460
Saltley	1,777	25,020
Saltley-road, Birmingham	421	2,184
Sampson-road, Birmingham	571	5,667
Sandy-lane, Birmingham	1,762	18,022
Selly Park, Birmingham	136	805
Sherlock-street, Birmingham	3,094	45,138
Shirley	116	1,278
Shustoke, Birmingham	6	9
Six Ways, Birmingham	2,658	33,830
Slade-road, Birmingham	16	85
Smallbrook-street, Birmingham	2,970	32,320
Small Heath, Birmingham	4,490	56,366
Smith-street, Warwick	157	1,334
Snitterfield	95	752
Snow-hill, Birmingham	1,622	24,438
Soho, Birmingham	1,700	22,395
Soho-road, Handsworth	934	7,183
Solihull, Birmingham	1,275	18,209
Southam	554	12,859
* South-parade, Leamington Spa	311	8,623
South Yardley, Birmingham	94	693
Sparkbrook, Birmingham	2,546	32,917
Sparkhill, Birmingham	893	7,252
Spon-end, Coventry	49	251
Springhill	1,749	21,174
Stechford	118	629
Stockingford	61	386
Stockton	141	2,619
Stoke Green, Coventry	24	92
Stony Stanton-road, Coventry	231	1,554
Stratford-on-Avon	3,196	53,661
Stratford-road, Birmingham	1,173	10,760
Stretton-on-Dunsmore	88	1,013
Studley	388	8,419
* Summerfield-crescent, Birmingham.	39	321
Summerhill, Birmingham	1,012	9,009
Summer-lane, Birmingham	1,979	36,970
Sutton Coldfield	1,525	25,712
Tanworth, Birmingham	46	261
The Cape, Birmingham	342	1,670
Theddingworth	107	1,079
The Parade, Leamington Spa	264	2,805
Tysoe	127	1,288
Upper Hagley-road, Birmingham.	263	1,826
Upper Sutton-street, Birmingham.	1,123	12,152
Vaughton-street, Birmingham	559	4,269
Vauxhall-road, Birmingham	851	9,830
Villa-street, Birmingham	99	321
Warstone-lane, Birmingham	485	3,694
Warwick	3,819	80,275
Washwood Heath, Birmingham	75	236
Water Orton, Birmingham	46	245
Waterworks-street, Birmingham	240	1,032
Watery-lane, Birmingham	1,232	13,051
Watville-street, Handsworth	307	3,255
Wellesbourne	432	7,691
Wellington-road, Birmingham	19	52
Wheeler-street, Birmingham	2,292	18,201
Whitmore-road, Birmingham	371	2,837
Wilnecote	121	1,801
Winson Green, Birmingham	409	2,689
Witton, Birmingham	223	1,252
Witton-road, Birmingham	392	3,174
Wolston	188	2,728
* Wolverhampton-road, Birmingham.	837	14,375
Wootton Wawen, Birmingham	34	288
Wylde-green, Birmingham	163	1,212
Yardley	130	1,299
Yardley-road, Birmingham	33	111
TOTAL	219,899	3,159,063
WESTMORELAND:		
Ambleside	525	8,054
Appleby	715	12,377
Arnside	60	945
Askham	19	51
Blackbarrow	29	31
Bampton, Penrith	4	11
Barbon	22	96
Beetham, Milnthorpe	11	34
Bowness	533	5,890
Brough	112	2,858
Burneside	94	529
Burton	226	3,239
Casterton	14	56
Crosby Garrett	28	148
Crosby Ravensworth	72	1,182
Dale Head	57	654
Elterwater	104	1,082
Endmoor	57	867
Far Sawrey	30	139
Grasmere	209	3,517
Hackthorpe	54	764

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
WESTMORELAND—*continued.*		£.
Kendal	1,500	21,001
Kendal Green, Kendal	106	637
Kirkby Lonsdale	630	7,223
Kirkby Stephen	475	7,806
Kirkbythore	110	999
Kirkland	95	598
Lake-road, Windermere	72	305
Long Marton	69	541
Longpool, Kendal	227	894
Milnthorpe	388	5,343
Morland	92	1,502
Mount Pleasant, Kendal	42	269
Newbiggin, Kirkby Stephen	17	133
Orton	111	2,531
Patterdale	116	3,050
Ravenstonedale	53	117
* Sandside	25	80
Sawrey	13	67
Sedgwick	37	383
Shap	128	1,294
Skelwith Bridge, Ambleside	23	80
Soulby	13	75
Staveley	108	1,219
Tebay	94	993
Temple Sowerby	183	2,865
Underbarrow	12	16
Warcop	139	1,975
Windermere	529	6,869
TOTAL	8,382	111,389
WILTS:		
Acton Turvill	103	554
Aldbourne	116	1,686
All Cannings, Devizes	33	12
Amesbury	368	6,240
Ashton Keynes	79	801
Atworth, Melksham	45	211
Avebury	106	1,613
Box	367	5,720
Bradenstoke	50	205
Bradford-on-Avon	1,401	29,831
Bratton	96	933
Brinkworth	11	57
Broadchalk	62	1,038
Broad Hinton	53	355
Bromham	133	1,189
Burbage	154	1,443
Calne	1,432	23,352
Castle Eaton, Fairford	15	69
Chilton Foliat	34	200
Chippenham	2,208	42,548
Clifton-street, Swindon	228	312
Codford St. Mary	262	5,091
Colerne, Chippenham	86	233
Collingbourne Ducis	112	2,632
Coombe	84	1,058
Corsham	829	14,171
Cricklade	358	6,079
Crudwell, Malmesbury	12	26
Devizes	2,840	54,523
Didmarton	39	513
Dinton	227	2,832
Donhead St. Andrew	189	2,606
Downton	373	6,536
East Harnham, Salisbury	59	342
East Knoyle	61	942
Ebbesbourne	60	492
Estcourt-street, Devizes	10	34
Gloucester-road, Trowbridge	165	355
Gorse Hill	335	1,406
Great Somerford	94	822
Grittleton	59	409
Handley	122	1,593
Heytesbury	173	2,089
Highworth	613	12,574
Hilperton-road, Trowbridge	68	440
Hindon	163	3,238

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
WILTS—*continued.*		£.
Holt	170	2,437
Lacock	250	3,806
Landford	162	773
Littleton Panell, Devizes	27	25
Ludgershall	113	3,204
Maiden Bradley	72	814
Malmesbury	1,185	17,767
Market Lavington	424	6,209
Marlborough	1,987	42,471
Martin, Wilts	83	410
Melksham	1,032	18,277
Mere	518	7,043
Neston, Corsham	39	40
Netheravon	209	3,718
New Swindon	5,262	74,081
Ogbourne St. George	25	207
Overton	35	257
Pewsey	549	11,878
Potterne	164	1,615
Purton	264	3,085
Ramsbury	221	3,069
Red Lynch	77	536
Regent-street, Swindon	193	970
Rockbourne, Salisbury	87	269
Rodbourne-lane	211	1,524
Rowde	86	330
St. Giles	29	75
St. James, Shaftesbury	38	149
Salisbury	8,309	187,298
Seend	117	2,829
Semley Station	19	116
Sherstone	129	2,222
Shrewton	144	2,076
Steeple Ashton	113	659
Stratton St. Margaret	135	1,337
Sutton Benger	219	3,096
Swindon	2,737	33,956
The Obelisk	39	245
Tisbury	599	9,821
Trowbridge	3,311	64,962
Upavon	110	1,039
Upton Lovel, Bath	2	1
Warminster	1,375	27,189
Westbury, Leigh	184	702
Westbury, Wilts	1,161	21,438
Westcott-place, Swindon	334	1,809
West Dean, Salisbury	31	179
West Tytherley	27	190
West Wellow	87	264
Whiteparish	85	902
Wilton	660	8,338
Wilton-road, Salisbury	269	2,029
Winterbourne Ganner	52	344
Winterslow	31	404
Wishford, Salisbury	7	56
Woodborough	110	1,331
Wootton Bassett	719	10,422
Wroughton	233	3,299
Wylye	74	572
Wyndham Park, Salisbury	312	1,286
Yatton Keynell	228	2,945
TOTAL	49,961	837,800
WORCESTER:		
* Abberley	16	639
Acocks Green	868	10,186
Alvechurch	333	5,741
Astwood Bank	415	9,538
Astwood-road, Worcester	84	373
Badsey, Evesham	22	111
Barnards Green	360	3,269
Barnt Green	4	4
Belbroughton	419	5,901
Bengeworth	50	276
Beoley-road, Worcester	106	295
Bewdley	1,337	20,272
Bewdley-street, Kidderminster	142	568

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
		£.
ENGLAND—*continued.*		
WORCESTER—*continued.*		
Blakedown	10	7
Blockley	221	3,249
Bredenbury	27	327
Bredon	35	100
Broad-street, Worcester	376	2,654
Broadway	525	8,458
Bromsgrove	2,776	55,762
Callow	78	158
* Castle-street, Dudley	21	269
Catshill, Bromsgrove	31	107
Chaddesley Corbett	67	345
Cherry Orchard, Worcester	60	262
Chester-road, Kidderminster	40	50
Church-street, Malvern	241	2,161
Clent	130	1,385
Clifton-on-Teme	101	1,505
Comberton Hill, Kidderminster	79	450
Cookley	237	3,865
Crabbs Cross	122	1,210
Cradley	333	3,510
Droitwich	1,182	17,748
Dudley	5,807	120,141
Dumbleton	86	706
Eckington	151	2,587
Eve Hill, Dudley	46	342
Evesham	2,561	47,528
Evesham-street, Redditch	136	558
Fairfield	50	75
Feckenham	171	3,555
Fernhill Heath	97	1,064
Fladbury	154	1,876
Great Witley	153	2,190
Greenhill, Bromsgrove	11	12
Hagley	312	6,155
Hallow	24	162
Hanley Castle	133	1,649
Hanley Swan	14	26
Hartlebury	160	1,782
Harvington	52	308
Headless Cross	109	614
Holly Hall	221	2,045
Horse Fair, Kidderminster	153	941
Inkberrow	77	1,176
Kate's Hill	449	4,710
Kempsey	263	2,565
Kidderminster	5,138	87,745
King's Heath	1,775	14,589
King's Norton	556	7,792
Kingswinford	554	12,682
Knightsford Bridge	78	544
Langley	617	5,652
Langley Green, Birmingham	28	171
London-road, Worcester	28	189
Longlands, Stourbridge	88	797
Lower High-street, Stourbridge	157	1,721
Lower Wyche	61	688
Lowesmoor	83	194
Lye	1,324	17,800
Madresfield	110	752
Malvern	3,127	60,586
Malvern Link	666	10,029
Malvern Wells	443	7,858
Market-place, Bromsgrove	136	1,511
Market-place, Dudley	38	99
Martley, Worcester	49	210
Netherton	885	15,489
New-road, Bromsgrove	70	139
Newtown, Malvern	178	1,364
Newtown, Stourport	19	123
Northfield	198	2,281
North Malvern, Malvern	508	6,122
Old Swinford, Stourbridge	283	3,056
Ombersley	236	2,486
Ombersley-road, Worcester	116	437
Oxford-place, Malvern	43	146
Pensnett	473	6,486
Pershore	1,330	19,780
Powick	91	1,566
Proud Cross, Kidderminster	64	287
Quarry Bank	391	6,790
Quest Hills, Malvern	25	93
Quinton	136	2,302
Redditch	2,532	32,138
Rednal, Bromsgrove	91	356
Rock Dudley	13	55
St. John's, Worcester	1,480	23,327
* Sapey Bridge, Worcester	8	22
Selly Oak	966	16,991
Severn Stoke	136	1,904
Shipston-on-Stour	1,067	31,829
Sidbury	1,349	15,472
Springfield, Dudley	74	370
Stanford Bridge	96	472
Stanton, Broadway	5	7
Stirchley	371	1,749
Stoke	125	1,272
Stourbridge	3,678	76,476
Stourport	1,480	27,108
Tallow Hill, Worcester	28	59
Tenbury	1,573	25,671
The Blockhouse, Worcester	19	74
* The Colonnade, Malvern	12	125
Tything	922	24,022
Upper High-street, Dudley	1	—
* Upper High-street, Stourbridge	14	128
Upton-on-Severn	896	11,517
Welland, Malvern	45	75
Wellington-road, Dudley	52	134
West Malvern	200	2,368
Wollaston	273	3,711
Wolverley	111	1,237
Worcester	10,700	209,444
Wordsley	525	5,856
Wribbenhall, Bewdley	24	112
Wythall	152	1,190
TOTAL	71,358	1,179,349
YORK:		
Abbey Dale	53	316
* Abbeydale-road	42	217
Aberford	103	1,602
Ackworth	282	3,790
Acomb	47	718
Addingham	239	2,815
Adelaide-street, York	10	1
* Agbrigg, Wakefield	28	107
Agbrigg-road, Wakefield	11	25
Ainderby Steeple, Northallerton	16	72
Albert-road, Heeley	69	465
* Albion-crescent, Scarborough	115	1,584
Aldbro', Darlington	101	1,374
Aldbrough, Hull	88	1,458
Alexandra Dock, Hull	119	543
Allerton	44	459
Allerton Bywater	16	52
Almondbury	169	1,453
Alne, Easingwold	1	—
Altofts	90	3,456
Alverthorpe, Wakefield	49	602
Amotherby, Malton	5	12
Ampleforth	37	1,187
Anlaby	60	717
Anlaby-road, Hull	522	4,969
Apley-road, Doncaster	29	21
Apperley Bridge	229	3,663
Appleton-le-Moors	30	149
Arkingarthdale	27	127
Armley	846	7,868
* Armley Hall, Leeds	18	95
Ashworth-road, Dewsbury	62	135
Askern	240	1,467
Askham Richard, York	1	6
Askrigg	64	355

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
		£.
ENGLAND—*continued.*		
YORK—*continued.*		
Aspley, Huddersfield	18	26
Aston	156	2,392
Attercliffe, Sheffield	1,133	11,593
Attercliffe Common, Sheffield	594	4,814
Attercliffe-road, Sheffield	125	701
Austwick	19	115
Avon-street, Middlesbrough	34	47
Aysgarth	77	805
Back-lane, Bramley, Leeds	70	300
Baildon	47	280
Bailiff Bridge	24	131
Balby, Doncaster	59	489
Baldersby	25	241
Barker End-road, Bradford	49	141
Barmborough	46	452
Barmby-on-the-Marsh	54	391
Barnby Dun	27	50
Barningham	21	295
Barnoldswick	262	3,869
Barnsley	3,533	56,330
Barnsley-road, Sheffield	39	101
Barton	93	205
Barugh Green, Barnsley	29	19
Barwick-in-Elmet	82	680
Batley	1,489	15,728
Batley Carr, Dewsbury	311	4,302
Battyeford	22	119
Bawtry	576	8,714
Beckett-street, Leeds	422	2,992
Bedale	908	20,846
Beeford	88	1,672
Beeston	26	297
Beeston-hill, Leeds	285	2,605
Beestonsville, Hull	283	2,687
Beighton	101	789
Bell Busk	38	535
Belle Vue, Bradford	613	5,813
Belle Vue, Wakefield	248	1,502
Belle Vue-road, Leeds	7	22
Bempton	27	189
Ben Rhydding	68	642
Bentham	272	5,062
Bentley	238	660
Berry Brow	27	137
Beverley	2,039	33,689
Beverley-road, Hull	1,850	25,527
Bingley	782	8,421
Birdwell	16	68
Birkby, Huddersfield	39	108
Birkenshaw	85	872
Birstall	494	15,210
Birstwith, Leeds	27	293
Bishop Burton	11	62
Bishopthorpe-road	518	3,559
Bishop Wilton	18	124
Blacker	31	166
Blackman-lane, Leeds	27	108
Blossom-street, York	1,327	18,463
Bolton Abbey	22	283
Bolton Brow, Sowerby Bridge	23	331
Bolton-on-Dearne, Rotherham	60	589
Bolton Percy	77	899
Bolton Woods, Bradford	7	16
Boosbeck	75	655
Bootham, York	168	1,615
Booth Ferry-road, Goole	540	2,758
Boothroyd-lane, Dewsbury	27	32
Boothtown	58	606
Boroughbridge	353	6,117
Borrowby, Thirsk	12	28
Boston Spa	278	5,767
Bowes, Darlington	1	6
Bowling Old-lane, Bradford	31	282
Bradford	3,378	59,195
Bradford-road, Batley	308	2,559
Bradford-road, Dewsbury	166	775
Bradford-road, Huddersfield	165	857
* Bradford-road, Shipley	—	—
Bramall-lane, Sheffield	297	1,378
Bramham	111	2,133
Bramhope	69	549
Bramley	891	8,553
Branch End	32	251
Brandesburton	44	297
Brandsby, Easingwold	10	4
Brayton-road, Selby	26	110
Bretton	43	235
Bridge End, Leeds	207	2,103
Bridgehouses, Sheffield	34	93
Bridge-street, Goole	409	3,994
Bridlington	474	8,416
Bridlington Quay	1,132	14,995
Brierley	44	348
Brighouse	1,310	21,229
Brightside	181	1,158
Brightside-lane	330	2,536
Broad-street, Sheffield	933	6,664
Brockholes, Huddersfield	7	136
Brompton, Northallerton	31	121
Brompton, York	120	1,653
Broomhall-street, Sheffield	553	5,422
Broomhill, Sheffield	699	6,001
Broom-road, Rotherham	155	945
Brotherton	145	2,091
Brotton	373	5,483
Brough	216	4,462
Bruntcliffe	140	989
Bubwith	30	346
Burley	90	1,096
Burley-in-Wharfedale	332	5,018
Burley Lawn, Leeds	113	614
Burley-road, Leeds	132	567
Burley-street, Leeds	37	81
Burstwick	49	452
Burton Agnes, Hull	7	19
Burton-in-Lonsdale	25	310
Burton Leonard, Leeds	6	20
Burton Pidsey	24	160
Buttershaw, Bradford	5	16
California, Halifax	229	2,128
Call-lane, Leeds	433	4,783
Calverley	81	778
Cannon-street, Middlesbrough	5	4
Carbrook, Sheffield	442	4,081
Carleton	142	1,726
Carlinghow, Batley	91	619
Carlin How	81	925
Carlisle-road, Bradford	398	3,091
Carlton, Barnsley	19	69
Carlton, Bedale	4	3
Carlton, Selby	138	1,918
Carlton-street, Castleford	387	4,799
Caroline-street, Hull	301	2,475
* Carr Top, Dewsbury	1	2
Carter-street, Middlesbrough	236	830
Castleford	2,054	30,256
Castle-road, Scarborough	31	165
Castleton	60	505
Catherine-street, Doncaster	911	31,938
Catterick	198	3,478
Cawood	84	2,265
Cawthorne	66	1,084
Chapel Allerton	512	6,035
Chapeltown, Pudsey, Leeds	16	102
Chapeltown, Sheffield	432	8,687
Chapeltown-road, Leeds	1,458	13,240
* Chariot-street, Hull	80	577
Charles-street, Sheffield	126	1,366
Cheapside, Barnsley	170	750
Cherry Burton	13	127
Chickenley, Dewsbury	18	2
Chippinghouse-road, Sheffield	38	180
Church Fenton, Leeds	13	30
Church-street, Whitby	171	823
Churwell	50	301
City-road, Bradford	35	55
Clapham	30	277
Clarence-street, York	278	1,622

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		£.
YORK—*continued.*		
Clark Green, Batley	15	26
Clayton	30	133
Clayton West	179	4,587
Clayworth, Bawtry	115	102
Cleckheaton	772	15,324
Cleveland-street, Hull	5	9
Cliffe	47	118
Clifford	35	422
Clifton, York	99	751
* Clifton-terrace, Bradford	51	943
Close House	322	2,492
Cloughton, Scarborough	3	26
Coatham, Redcar	319	3,196
Cold Bath-road, Harrogate	—	—
Conisborough	349	4,713
Cononley	38	780
Copley Hill, Leeds	50	178
Copmanthorpe	35	20
Cotherstone	77	769
Cottingham	216	4,293
Cowling	46	1,143
Coxwold	48	967
Cragg Hill	24	177
Craiglands, Ilkley	1	1
Cranswick	131	1,162
Crigglestone, Wakefield	9	11
Crookes Valley-road, Sheffield	102	388
Crosland Moor, Huddersfield	30	37
Cross Flatts, Bingley	8	32
Crossgates	132	1,089
Crosshills	201	4,346
Cross-roads, Keighley	14	42
Cudworth	86	477
Cullingworth, Bradford	13	108
Cumberland-street, Hull	87	327
Dacre Banks, Leeds	38	76
Dalton Holme	40	598
Dansom-lane, Hull	107	800
Darfield, Barnsley	62	590
Darley-street, Bradford	88	688
Darnall	386	3,093
Darnall-road, Sheffield	40	230
Darrington, Pontefract	23	83
Darton	161	791
Deepcar	254	2,559
De Grey-street, Hull	4	1
Delph	422	8,121
Denaby Main	94	437
Denby Dale	270	3,015
Denholme	47	1,075
Denmark-street, Harrogate	71	640
Dent	33	390
Derringham-street, Hull	25	105
Dewsbury	2,401	35,400
Dewsbury Moor	95	929
Dewsbury-road, Leeds	269	3,233
Diggle, Oldham	46	213
Dishforth	44	205
Division-street, Sheffield	419	4,207
Dobcross	293	4,865
Dodworth	109	835
Dodworth-road, Barnsley	61	134
Doncaster	5,924	150,642
Doncaster New Town	1,282	38,247
Doncaster-road, Barnsley	35	58
Dracup-road, Bradford	16	68
Drax	35	355
Driffield	1,138	21,938
Drighlington	108	1,338
Drypool, Hull	276	3,257
Dudley Hill	96	1,250
Dunnington	85	288
Durham-street, Hull	69	667
Earby, Leeds	76	621
Earl's Heaton, Dewsbury	213	799
Easington	90	737
Easingwold	448	5,946
East Ardsley	167	2,708
* East Ayton	2	—

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		£.
YORK—*continued.*		
East Cowton	76	1,485
East Keswick	76	746
East Moor, Wakefield	65	162
East Parade, Keighley	70	385
East-street, Leeds	175	1,371
Eastwood	61	693
Ecclesall	43	132
Ecclesall-road, Sheffield	307	4,174
Ecclesfield	68	458
Eccleshill	69	955
Edale, Sheffield	30	395
Edgerton, Huddersfield	57	282
Edward-street, Sheffield	2	—
Edwin-road, Leeds	107	478
Eldon-street North	30	47
Elland	465	7,036
Ellerby-lane, Leeds	20	96
Ellesmere-road, Sheffield	1,176	9,468
Elsecar	353	5,536
Elvington	75	571
Embsay	110	805
Emley, Wakefield	23	527
Emma Colliery, Ryton	48	210
Escrick	71	753
Eston	387	9,260
Everingham, York	8	62
Falsgrave, Scarborough	292	2,761
Far Headingley, Leeds	155	670
Farnley, Leeds	64	234
Farsley	323	3,944
Fartown, Huddersfield	7	5
Fawcett-street, Sheffield	44	163
Fenay Bridge, Huddersfield	12	34
Ferrybridge	93	700
Filey	226	3,904
Fishergate, York	690	5,536
Fishmarket, Hull	8	12
Flamborough	66	538
Flaxton, York	49	265
Fleetham-street, Middlesbrough	68	417
Flockton	89	2,897
Folly Hall, Huddersfield	49	207
Fossgate	380	5,052
Foulby	85	2,075
Fountain-road, Hull	229	2,258
Foxholes	58	1,130
Frederick-street, Rotherham	600	4,832
Frizinghall, Shipley	100	552
Fryston, Castleford	2	3
Fulford	80	854
Fulford-road, York	460	2,787
Ganton, York	51	129
Garforth	210	1,988
Gargrave	128	2,604
Garnet-street, Middlesbrough	53	119
Gawber	11	82
Gawthorpe	48	664
Gaythorne-road	23	53
Gibbet-street, Halifax	57	512
Gibraltar-street, Sheffield	632	5,372
Giggleswick	54	658
Gildersome	80	860
* Gildersome-street, Leeds	81	1,208
Gilling	60	404
Girlington	669	5,236
Gisburn	93	1,232
Glaisdale	60	403
Glossop-road, Sheffield	482	5,457
Goathland	45	125
Golcar	51	909
Gomersal	307	5,238
Goole	1,588	16,438
Goxhill, Hull	9	29
Grangetown	462	3,747
Grassington	89	947
Greasboro'	146	3,382
Great Ayton	163	3,949
* Great Dam-road, Sheffield	64	456
* Great George-street, Leeds	71	431

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		£.
YORK—*continued.*		
Great Horton	281	2,872
Great Houghton, Barnsley	28	56
Great Ouseburn	181	1,525
Great Smeaton	51	887
Greenfield	220	4,364
Green Hammerton	168	2,123
* Green-road, Leeds	19	347
Greetland	135	1,860
Grimesthorpe	544	3,536
* Grindsbrook, Sheffield	35	279
Grosmont	149	3,730
Guisborough	1,077	23,481
Guiseley	453	4,600
Gunnerside	51	489
Hackness	121	920
Halfacres	57	247
Halifax	2,509	45,630
Halifax-road, Dewsbury	73	309
Halifax-road, Keighley	16	16
Halton, Leeds	14	267
Hambleton, Selby	–	—
Handsworth	165	1,457
* Handsworth, Woodhouse	300	3,925
Hanging Heaton	183	554
Harewood	361	7,342
Harrogate	3,587	48,153
Harthill, Sheffield	2	—
Hatfield	177	2,040
Hawes	201	2,555
Haworth	138	2,354
Haxby	22	154
Haxey	186	2,555
Headingley, Leeds	621	7,800
Heath, Halifax	38	228
Hebden Bridge	529	7,554
Heckmondwike	1,138	17,180
Hedon	366	4,107
Hedon-road, Hull	46	479
Heeley, Sheffield	737	4,517
Hellifield, Leeds	32	504
Helmsley	281	4,710
Helperby	86	1,143
Hemingborough	60	86
Hemingfield	96	604
Hemsworth	273	2,257
Heslington-road, York	109	440
Hessle	164	2,905
Hessle-road, Hull	723	6,218
Heworth, York	49	510
Highfield, Sheffield	860	8,030
Highfield-road, Doncaster	97	334
High Green	59	1,068
High Harrogate	322	5,605
High-road Well	123	722
High-street, Morley	23	127
Hightown, Normanton	80	1,337
Hilderthorpe	88	1,041
Hillfoot	80	151
Hillhouse, Huddersfield	40	230
Hillsborough	418	2,283
Hinderwell	96	873
Hipperholme	64	365
* Holbeck, Leeds	481	4,214
Holbeck-lane, Leeds	87	1,264
Holderness-road, Hull	458	6,275
Holgate, York	69	666
Holmbridge	183	2,683
Holme-upon-Spalding Moor, York.	257	3,040
Holmfirth	604	12,213
Holywell Green	98	1,057
Honley	330	4,306
Hopetown	111	1,201
Hopton	25	456
Hopwood-lane	71	428
Hopwood-street, Barnsley	36	86
Horbury	291	4,298
Horbury Bridge	1	30
Hornsea	494	6,763
* Horse Fair, Yorks	23	63

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		£.
YORK—*continued.*		
Horsforth	650	7,368
Hovingham	146	2,935
Howden	540	8,146
Hoyland	693	7,434
Hoyland Common	273	3,790
Huby, Leeds	27	244
Huddersfield	3,325	50,858
Huddersfield-road, Dewsbury	33	230
Hull	4,142	72,086
Hunmanby	106	1,616
Hunslet, Leeds	979	15,447
Hunslet Carr, Leeds	135	1,306
Huntington	12	135
Huntington-road, York	8	1
Hutton-le-Hole	42	475
Hutton Rudby	155	2,181
Hyde Park Corner, Leeds	1,113	9,396
Hyde Park road, Leeds	540	3,263
Idle	383	4,140
Ilkley	1,071	12,126
Illingworth	18	108
Infirmary-road, Sheffield	184	1,197
Ingleby Greenhow, Middlesbrough.	5	31
Ingleton	138	1,445
Ingrow, Keighley	14	83
Intake	140	703
Intake-road, Sheffield	20	40
Jump	50	552
Junction-street, Hull	571	8,663
Keighley	1,337	20,819
Kelbrook	30	183
Kendal-lane, Leeds	75	767
Kettlewell	14	176
Keyingham	37	58
Kildwick, Keighley	7	27
Kilham	18	409
Killinghall, Leeds	6	3
Kilnhurst	173	2,811
Kimberworth	48	503
Kimberworth-road, Rotherham	448	4,985
King Cross	199	2,315
King Cross-street, Halifax	84	891
Kippax	137	1,777
Kirby Moorside	420	6,804
Kirby Wiske	15	111
Kirkburton	164	2,729
Kirby Malzeard	9	101
* Kirk Deighton	3	—
Kirkella, Hull	23	175
Kirkgate, Wakefield	1,022	13,498
Kirkham Abbey, York	29	180
Kirkheaton	83	758
Kirklington	131	1,205
Kirkstall	406	3,539
Kirkstall-road, Leeds	335	3,003
Kiveton Park	349	7,675
Knaresborough	1,479	35,399
Knottingley	417	6,340
Knowl	58	309
Laisterdyke	537	4,364
Lake Lock, Wakefield	17	114
Langcliffe, Settle	24	66
Langsett-road, Sheffield	755	6,521
Langsett-road North, Sheffield	625	3,117
Lawns-lane	27	181
Lawrence-street, York	7	4
Layerthorpe, York	19	75
Lazenby, Redcar	22	104
Leavening	21	93
Lee Mount, Halifax	19	302
Leeds	6,166	111,904
Leeds-road, Bradford	245	1,944
Leeds-road, Dewsbury	32	120
Leeds-road, Huddersfield	23	91
Leeman-road, York	29	184
Leeming Bar, Bedale	12	98
Leonard-street, Hull	61	198

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
YORK—*continued.*		£.
Leven	204	2,936
Leyburn	362	3,754
Lightcliffe	281	4,138
Lilycroft-road, Bradford	16	10
Lindley	156	1,656
Lingdale, Skelton	155	2,721
Linthorpe, Middlesbrough	70	375
Linthorpe-road, Middlesbrough	656	6,375
Linthwaite	41	344
Little Horton, Bradford	24	99
Little Horton-lane, Bradford	1	—
Little London	157	1,129
Littletown, Liversedge	16	343
Liversedge	303	4,905
Lockington	14	96
Lockwood, Huddersfield	219	2,676
Lofthouse	100	3,594
Loftus	461	8,295
Londonderry	19	161
Longroyd Bridge, Huddersfield	44	708
Longwood	23	133
Lorne-terrace, South Bank	41	106
Low Bentham	139	1,530
Lower Hall, Liversedge	4	21
Lower Hopton	34	125
Lower Kirkgate, Wakefield	67	459
Low Moor	97	1,622
Lowthorpe	33	678
Luddenden	24	177
Luddendenfoot	214	3,258
Lumb-lane, Bradford	63	131
Lund	6	10
Lydgate, Sheffield	16	60
Lythe	17	416
* Machell-street, Hull	107	630
Maltby	142	1,207
Malton	1,397	25,044
Manchester-road, Bradford	273	1,529
Manningham	709	5,042
Mannville, Bradford	114	1,039
Mapplewell	171	1,238
Margaret-street, Hull	72	499
Market-street, Bradford	127	1,745
* Market-street, Leeds	351	3,387
Market-street, York	46	183
Market Weighton	536	9,780
Marsden	297	4,728
Marsh, Huddersfield	47	310
Marsh-lane, Leeds	631	7,227
Marske-by-the-Sea	442	8,135
Marton	20	582
Masborough, Rotherham	253	3,594
Masborough-street, Rotherham	69	474
Masham	378	4,534
Mayfield-grove, Harrogate	75	254
Meadow-lane, Leeds	270	4,626
Meanwood	52	317
Meanwood-road, Leeds	114	858
Meersbrook Bank	48	316
Melmerby	24	259
Melsonby	19	110
Meltham	713	6,749
Menston	41	571
Methley	257	3,966
Mexborough	862	13,549
Micklefield, South Milford	15	58
Micklegate, York	999	10,747
Mickleton	25	213
Middleham	195	2,050
Middlesbrough	5,806	82,530
Middlestown	8	278
Middleton-on-the-Wolds	59	411
Middleton Tyas	126	1,133
Milford-place, Leeds	122	975
Mill Houses, Sheffield	18	60
Milnsbridge, Huddersfield	274	2,022
Mirfield	706	12,715
Moll-green, Huddersfield	230	2,927
Monk Bar, York	710	7,646

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
YORK—*continued.*		£.
Monk Bretton	44	94
Monk Fryston	15	72
Moor End, Cleckheaton	27	140
Moor Top, Armley	25	129
Moortown, Leeds	—	—
Morley	1,516	20,848
Mytholmroyd	287	6,876
Myton-place, Hull	295	1,713
Nafferton	125	1,311
Nawton	57	557
Neepsend-lane, Sheffield	108	519
Nether Edge-road	228	1,159
Netherton	28	455
Neville-terrace, York	37	72
New Bank, Halifax	25	82
New Hexthorpe, Doncaster	81	676
Newland	10	57
* New Linthorpe	62	547
* New Malton	182	4,269
New Marske	159	1,821
New Mexborough, Rotherham	276	2,665
* New Micklefield	31	24
New Mill	98	2,586
New Millerdam	18	146
Newport	58	982
Newport-road, Middlesbrough	1,683	16,719
New Scarborough	61	349
New-street, Barnsley	223	1,166
New-street, Huddersfield	497	6,581
Newton-grove, Chapeltown-road.	42	133
Newton-le-Willows, Bedale	32	151
Newton-on-Ouse	29	141
New Wortley, Leeds	804	11,333
Normanby	146	2,781
Normanton	983	21,056
Normanton Village	35	428
Northallerton	807	8,736
North Bar, Beverley	95	492
North Bridge, Halifax	296	3,852
North Cave	96	2,110
North Dalton	15	215
North Ferriby, Brough	24	217
North Frodingham	82	1,640
Northgate, Wakefield	267	1,881
North Marine-road, Scarborough.	73	254
North Ormesby	1,114	12,150
Northowram	22	320
North Parade, Bradford	70	620
* North Parade, Hull	9	11
North-road, Whitby	53	313
North Skelton	71	118
North Skirlaugh	99	593
North-street, Leeds	2,894	14,156
North-street, Middlesbrough	270	2,593
North-street, Ripon	95	764
Norton, Doncaster	28	281
Norton, Malton	172	2,723
Nottingham-street, Sheffield	246	1,669
Oakes, Huddersfield	23	101
Oak-road	57	301
Oakworth	83	681
Oatlands Mount, Harrogate	14	21
Ocean-place, Hull	201	1,774
Old Goole, Goole	80	253
Osmotherley	42	372
Ossett	408	7,699
Otley	1,136	19,018
Otley-road, Bradford	200	1,354
Ottringham	71	522
Oughtibridge	245	1,677
Oulton	83	1,458
* Outlane, Huddersfield	—	—
Outwood, Yorks	18	176
Ovenden	90	1,558
Owlerton	84	491
Owston Ferry	216	4,026
Oxenhope	37	297

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
YORK—*continued.*		£.
Paddock, Huddersfield	46	277
Pannal, Leeds	11	112
Parkgate	1,058	11,496
Park-lane, Leeds	399	3,947
Park-road, Barnsley	22	66
Pateley Bridge	374	6,978
Patrington	174	2,360
Pellon-lane, Halifax	21	35
Penistone	659	10,385
Petre-street, Sheffield	91	361
* Philadelphia-terrace, York	27	21
Pickering	490	7,919
Pier-street, Hull	86	693
Pitsmoor, Sheffield	330	2,345
Platts Common, Barnsley	22	27
Pocklington	632	11,875
Pontefract	2,256	28,422
Pontefract-lane, Leeds	122	992
Pool	90	1,152
Porter-street, Hull	804	6,766
* Portland-street, Huddersfield	13	133
Portmahon, Sheffield	524	3,337
Preston	21	523
Princess-street, Barnsley	22	33
Prospect-street, Hull	78	386
Pudsey	889	11,695
Purston	831	8,428
Pyebank, Sheffield	112	375
Quay-road, Bridlington Quay	20	163
Queensbury	208	4,684
Queen's-road, Halifax	18	73
Queen-street, Scarborough	786	9,298
Ranmoor, Sheffield	178	1,330
Rastrick	194	2,702
Ravensthorpe	261	2,965
Ravensworth	25	87
Rawcliffe	127	1,198
Rawcliffe Bridge, Rawcliffe	15	28
Rawdon	125	1,627
Rawmarsh	364	4,761
Redcar	1,249	15,623
Reedness	41	43
Reeth	96	723
Riccall	14	125
Richmond	1,226	16,689
Rillington	86	1,287
Ripley	274	3,854
Ripley Ville, Bradford	35	137
Ripon	2,202	43,105
Ripponden	137	2,581
Rishworth	49	609
Robart Town	47	310
Robin Hood, Wakefield	30	44
Robin Hood's Bay	67	1,488
Rodley, Leeds	42	743
Romald-Kirk	86	1,374
Roos, Hull	75	646
Rose Cottage, Hull	121	690
Rosedale Abbey	113	2,598
Rotherham	4,357	78,606
Rothwell	279	5,081
Roundhay	119	1,845
Royal Parade, Harrogate	96	507
Royston	260	2,167
Rufford-road, Sheffield	20	48
Russell-street, Middlesbrough	424	3,816
Ryhill, Wakefield	16	61
Sackville-street, Barnsley	38	13
Sackville-street, Leeds	49	217
St. Andrew's, Bradford	178	1,659
St. Ann's-road, Rotherham	39	15
St. George's-road, Hull	98	431
St. James', Bradford	113	1,098
St. James' Market, Bradford	3	2
St. James'-road, Halifax	4	—
St. John's, Bradford	18	35

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
YORK—*continued.*		£.
St. John's, Wakefield	54	345
St. Mary's-road, Sheffield	74	372
St. Matthew's, Leeds	153	923
St. Michael's, Wakefield	39	242
St. Paul's-road, Shipley	23	85
Saltaire	438	4,593
Saltburn-by-the-Sea	543	8,681
Salterhebble	25	145
Sandsend, Whitby	8	13
Sandside, Scarborough	86	513
Savile Town, Dewsbury	130	1,530
Sawley	3	3
Scalby	33	30
Scarborough	4,365	70,575
Scarborough-terrace	22	58
Scholes	7	13
Scissett	126	1,780
Scorton	50	232
Seamer-road, Scarborough	58	452
Seaton	13	81
Sedbergh	241	4,729
Selby	996	15,511
Settle	409	5,145
Shakespeare-street, Leeds	30	94
Sharlston Common	60	522
Sharrow Vale, Sheffield	9	19
Sheepridge, Huddersfield	33	365
* Sheepscar	80	463
Sheffield	4,966	84,869
Sheffield Moor, Sheffield	1,253	12,626
Sheffield-road, Barnsley	940	4,209
Shelf	76	911
Shelley	9	107
Shepley	188	2,515
Sherburn-in-Elmet	169	3,319
Sherburn, York	111	1,662
Sheriff-Hutton	77	506
Shipley	1,137	14,502
Shipton	16	294
* Shoreham-street	91	299
Shore Head, Huddersfield	17	331
Silkstone, Barnsley	2	7
Silkstone Common	15	61
Silsden	102	749
Sinnington	12	10
Skelmanthorpe	174	3,257
Skelton High Green	18	7
Skelton-in-Cleveland	367	7,016
Skinningrove	129	2,113
Skipton	1,549	26,666
Skipton-road, Ilkley	76	152
Slaidburn	92	843
Slaithwaite	289	3,141
Sledmere	17	144
Sleights	4	71
Slingsby	59	1,511
Snainton	39	276
Snaith	397	6,466
Soothill, Batley	78	396
South Anston	121	554
South Bank	1,288	14,551
South Cave	162	2,307
Southcliff, Scarborough	174	1,046
South Elmsall	93	1,320
South Kirkby, Wakefield	28	89
South Milford	105	1,937
South Newington, Hull	244	2,271
South Ossett	7	22
South Otterington	36	106
Southowram	31	423
South Parade, Northallerton	5	28
South road, Sheffield	122	470
* South Stockton	913	11,312
* South-street, Scarborough	200	3,149
Sowerby	109	1,267
Sowerby Bridge	617	11,851
Spofforth	113	1,447
Spring Bank, Hull	561	4,702
* Spring-gardens, Huddersfield	7	13

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
YORK—*continued.*		£.
Spring Vale, Penistone, Sheffield	4	1
Stafford-street Park	125	768
Staincliffe	179	2,372
Stainforth, Doncaster	23	291
Stainforth, Settle	8	64
Stainland	176	2,659
Stairfoot	240	1,282
Staithes	98	1,113
Stamford Bridge	215	3,516
Stamford-street, Leeds	109	406
Stanley	50	1,091
Stanningley	645	8,356
Stannington	94	83
Starbeck	98	716
Staveley, Yorks	6	56
Steeton	81	1,787
Stepney, Hull	390	4,132
Stillington	79	890
Stocksbridge	143	675
Stock's Hill, Leeds	170	2,185
* Stockton-road, Middlesbrough	195	3,374
Stokesley	556	11,953
Streethouse	44	517
Strensall	73	169
Strensall Camp	257	351
Summer-bridge, Leeds	13	134
Summerseat	51	117
Sussex-street, Middlesbrough	92	407
Sutton	57	283
Sutton Mill, Keighley	18	300
Sutton-on-the-Forest	2	13
Swainby	108	1,010
Swallow Nest	42	71
Swinefleet	56	560
Swinton	716	10,302
Swinton Bridge	91	355
Tadcaster	500	9,090
Tanshelf, Pontefract	151	1,114
Terrington	110	744
The Docks, Middlesbrough	82	569
The Fall, Wakefield	52	188
The Holmes, Rotherham	12	15
The Potteries, Castleford	5	57
* The Promenade, Bridlington Quay.	27	259
Thirsk	1,298	17,129
Thongsbridge	68	377
Thornaby-on-Tees	277	2,302
Thornbury, Bradford	18	25
Thorne	659	10,896
Thorner, Leeds	36	350
Thornes-lane, Wakefield	67	465
Thornhill, Dewsbury	43	454
Thornhill, Rotherham	83	333
Thornhill Lees	300	1,729
Thornton	217	2,951
Thornton-le-Dale	57	1,802
Thornton-le-Moor	20	108
* Thornton-road, Bradford	5	152
Thorpe Hesley, Rotherham	11	97
Thurgoland, Sheffield	34	135
Thurlestone	73	804
Thurnscoe, Rotherham	3	24
Tickhill	445	6,723
Tingley	99	791
Tockwith	86	750
* Todwick, Sheffield	10	25
* Toller-lane	19	291
Tong-road, Leeds	218	1,413
Tong-street, Bradford	17	88
Topcliffe	108	1,218
Totley, Sheffield	150	1,244
Town-end, Barnsley	596	3,627
Treeton, Rotherham	53	584
Triangle, Halifax	45	793
Tyrrel-street, Bradford	88	742
Ulleskelf	1	1
Undercliffe	148	663

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
YORK—*continued.*		£.
Undercliffe-street, Bradford	129	710
Union-street, Halifax	41	404
Upper Allen-street, Sheffield	26	209
Upper Glossop-road, Sheffield	484	4,704
Upper Head-row, Leeds	282	1,922
Upper Heeley, Sheffield	37	119
Upper Kirkgate, Wakefield	121	650
Upper Mill	413	6,446
Upperthorpe, Sheffield	366	2,954
Victoria-road, Headingley	15	18
* Victoria-road, Heeley	26	123
Victoria-road, Scarborough	123	783
Victoria-square, Leeds	75	658
Victoria-terrace, Dewsbury-road.	41	170
Victor-road, Manningham	254	1,806
Waddington, Clitheroe	27	46
Wadsley-bridge	39	84
Wakefield	4,734	98,164
Wakefield-road, Bradford	248	2,440
* Wakefield-road, Dewsbury	4	14
Wakefield-road, Normanton	53	300
Wales, Sheffield	86	516
Walkley, Sheffield	90	454
Walkley-road, Sheffield	81	302
Walmgate Bar, York	632	5,565
Warter	46	514
* Warwick-place, Leeds	21	285
Washington-road, Sheffield	129	694
Waterloo-road, Leeds	146	920
Waterloo-road, Middlesbrough	79	208
Waterloo-street, Hull	90	712
Wath-on-Dearne	432	8,257
Wawne, Hull	16	54
Weaverthorpe	26	490
Welburn	68	671
Welbury	10	29
* Wellington-street, Hull	42	344
Welton	76	1,506
Wentworth	243	3,628
West Ayton	51	225
West Bar, Sheffield	321	2,791
West Bar Green, Sheffield	184	1,181
Westborough, Dewsbury	24	147
Westburton	36	319
West Butterwick	67	193
West Cliff, Whitby	178	2,203
Westgate, Bradford	419	3,012
Westgate, Wakefield	144	1,080
West Halton, Doncaster	39	68
West Heslerton	69	496
West Lutton	64	895
West Melton	269	4,172
West Park, Harrogate	43	128
West-street, Leeds	136	1,174
West Tanfield, Bedale	9	48
West Town, Dewsbury	224	1,128
Westwood-road, Beverley	16	18
Wetherby	909	22,249
Wharncliffe	106	735
Whitby	2,021	35,579
White Abbey, Bradford	44	266
Whitfield-street, Leeds	33	235
Whitwood Mere, Castleford	24	112
Wibsey	19	130
Wibsey Bank Foot, Bradford	10	13
Wicker, Sheffield	1,257	17,460
Wilberfoss	51	685
Wilsden	36	246
Wincobank	138	1,216
Wincolmlee, Hull	14	13
Windhill, Shipley	193	1,048
Winter-street, Sheffield	247	1,270
Witham, Hull	591	9,125
Withernsea, Hull	229	2,708
Wombwell	798	10,697
Womersley	12	21
Wood Bottom, Shipley	—	—

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
ENGLAND—*continued.*		
YORK—*continued.*		£.
Woodhouse, Leeds	206	1,218
Woodhouse, Sheffield	325	2,843
Woodhouse-lane, Leeds	946	8,541
Woodhouse Mill	30	152
* Woodhouse-road, Normanton	66	747
Woodlesford	85	1,222
Woodside (Horsforth), Leeds	17	203
Worsborough Bridge, Barnsley	98	273
Worsborough Dale	326	1,916
Worth Village	8	23
Wortley, Leeds	264	2,601
Wortley, Sheffield	152	3,990
Wortley-road, Rotherham	43	177
Wyke	53	135
Wykeham-street, Scarborough	19	16
Yarm	335	6,081
Yeadon	367	5,002
York	6,270	110,985
York-road, Leeds	254	2,798
TOTAL	268,222	3,643,432
WALES:		
ANGLESEA:		
Aberffraw	133	1,305
Amlwch	499	5,077
Amlwch Port	48	83
Beaumaris	657	6,661
* Bethel	41	271
Bodedern	127	1,196
Bodorgan	175	302
Bryngwran	71	858
Brynsiencyn	88	291
Cemaes	176	2,354
Church-terrace, Holyhead	50	175
Gaerwen	118	1,092
Gwalchmai	51	332
Holyhead	2,227	25,887
Llanerchymedd	128	799
Llanfachreth	104	524
Llanfaelog	203	875
Llanfairpwllgwyngyll	233	2,483
Llanfechell	87	518
Llangefni	588	5,363
Llangoed	99	512
Llangwyllog	22	34
Llansadwrn	25	157
Menai Bridge	560	4,765
Newborough	72	583
Pentraeth	78	620
Rhydwen	57	371
* The Valley	45	831
Tynygongl	71	211
Valley	87	522
TOTAL	6,920	65,052
BRECON:		
Beaufort	457	7,969
Beulah, Garth	5	—
Brecon	1,856	27,924
Brynmawr	1,142	20,989
Builth	640	10,847
Bwlch	171	2,784
Crickhowell	469	9,028
Cwmdu	7	40
Erwood	23	243
Garth	60	985

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
WALES—*continued.*		
BRECON—*continued.*		£.
Gelli	36	119
Glasbury	87	1,377
Hay	997	13,689
Llanfihangel-Talyllyn	31	155
Llangammarch Wells	4	9
Llangynidr	93	1,064
Llanwrtyd	171	3,386
Senny Bridge	126	1,768
Talgarth	315	5,394
Talybont	91	789
Trecastle	100	1,656
Ystradgynlais	438	9,788
TOTAL	7,319	120,003
CARDIGAN:		
Aberayron	307	4,701
Aberporth	95	1,695
Aberystwyth	2,339	32,818
Borth	100	658
Bow-street	34	669
Cardigan	864	13,939
Crosswood	78	1,034
Glandovey	6	69
Glynarthen	68	593
Goginan	62	744
Lampeter	439	9,619
Llanbadarn Fawr	14	49
Llandyssil	479	13,211
Llangeitho	11	64
Llangranog	161	3,548
Llanilar	47	499
Llanon	134	2,560
Llanrhystyd	78	1,930
Llechryd	86	2,329
New Quay	454	10,784
Northgate, Aberystwyth	29	29
Penrhiwllan, Llandyssil	72	996
Pier-street, Aberystwyth	15	74
Pontrhydygroes	61	915
St. Dogmael's	281	4,036
Sarnau, Llandyssil	62	640
Talgareg	46	655
Talicsin	51	411
Talsarn	101	1,923
Talybont	87	464
Tregaron	436	8,554
TOTAL	7,097	120,210
CARMARTHEN:		
Abergwili	40	366
Ammanford	446	9,402
Bankyfelin	68	1,424
Blue Boar, St. Clears	9	33
* Bryn Amman	69	992
Burry Port	473	9,260
Carmarthen	2,346	46,960
Cross Hands, Llanelly	19	58
* Cross Inn	51	1,567
* Cwm Amman	146	5,078
Dafen	97	1,008
Felinfoel	65	1,138
Ferryside	227	3,182
Garnant	178	4,236
Gellywen, St. Clears	18	198
Glanamman	86	973
Gwaun-cae-Gurwen	143	1,917
Kidwelly	423	7,144
Lammas-street	82	649
Laugharne	284	5,803
Llanarthney	51	774
Llanboidy	102	1,571
Llandebie	39	548

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
WALES—*continued.*		
CARMARTHEN—*continued.*		£.
Llandilo	861	16,299
Llandovery	348	5,607
Llanelly	3,544	82,290
Llanelly Docks	937	15,721
Llangadock	109	2,228
Llangennech	112	2,349
Llannon, Llanelly	32	243
Llansawel	94	2,207
Llanstephan	167	3,372
Llanybyther	230	5,047
Llanwrda	65	502
Llwynhendy	139	2,255
Maesllyn	112	1,947
Mydrim	5	38
Nantgaredig	52	542
Newcastle Emlyn	451	12,358
Pantyffynnon	12	133
Pembrey	27	406
Pencader	60	654
Pendine	27	701
Pontyberem	69	651
Pumpsaint	171	4,041
St. Clears	155	5,276
* Sandy, Llanelly	2	—
Talley	97	1,495
Talog	25	328
Thomas-street, Llanelly	19	61
Upper Brynamman	265	3,861
Velindre	81	1,032
Whitland	366	7,869
TOTAL	14,096	283,794
CARNARVON:		
Abersoch	59	956
Bangor	2,064	23,654
Bangor-street, Carnarvon	9	76
Beddgelert	79	905
Bethesda	1,569	17,022
Bettwsycoed	194	2,360
Blaenau Festiniog	799	7,586
Borth-y-gest	64	141
Bottwnog	11	25
Capel Curig	43	103
Carnarvon	2,884	25,129
Chwilog	93	326
Conway	654	6,780
Craigydon	68	221
Criccieth	212	1,909
Cwmdare	174	2,850
Cwm-y-glo	97	422
Dolwyddelan	124	864
Dwyran	60	439
Ebenezer	319	2,239
Eglwysbach	87	1,630
Four Crosses, Chwilog	16	49
Garn Dolbenmaen	130	838
Garth, Bangor	61	154
Glanadda, Bangor	168	399
Glyn Garth	38	186
Groeslon	36	64
High-street, Carnarvon	47	142
High-street, Portmadoc	122	516
Llanbedrog	20	12
Llanberis	528	6,330
Llanduduo	1,762	17,415
Llanfairfechan	555	4,777
Llanllechid	167	1,162
Llanrug	86	95
Llanwnda	51	121
Marcus-street, Carnarvon	25	43
Market-square, Blaenau Festiniog.	80	153
Marine-terrace, Criccieth	92	98

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
WALES—*continued.*		
CARNARVON—*continued.*		£.
Morfa Nevin	2	20
Mostyn-street, Llandudno	267	1,728
Nant Peris	69	432
Nevin	125	501
Penmaenan	102	418
Penmaenmawr	547	6,102
Penygroes	557	3,673
Pool-street	104	219
Port Dinorwic	384	2,821
Portmadoc	669	5,269
Pwllheli	722	8,589
Rhiwbryfdir	138	1,144
Rhostryfan	136	1,280
Rhyd-ddu	39	93
Roe Wen	113	620
Sarn	40	419
Shore-road, Llanfairfechan	9	8
South Beach, Pwllheli	4	51
Talybont	63	345
Talysarn	383	2,450
Trefriw	125	930
Tremadoc	57	89
Trevor	165	1,004
* Tywyn	41	184
Upper Bangor	515	3,762
Upper Llandwrog	70	252
Waenfawr	261	1,410
Washington-terrace, Llanfairfechan.	22	36
TOTAL	19,381	172,040
DENBIGH:		
Abergele	704	10,104
Aberarth	20	11
Acrefair	200	1,203
Adwyrclawdd, or Coedpoeth	524	4,779
Bersham	145	1,081
Bettws, Abergele	56	313
Brymbo	433	2,253
Cefn Mawr	163	494
Cerrig-y-druidion	246	1,959
Chirk	620	6,502
Colwyn	274	2,562
Colwyn Bay	798	7,539
Deganwy	27	130
Denbigh	1,544	17,459
Ffrith, Wrexham	32	75
Garth, Ruabon	83	327
Glan Conway	140	1,341
Glyn, Llangollen	155	1,093
Gresford	224	1,985
High-street, Wrexham	226	1,355
Hightown, Wrexham	160	981
Holt	100	322
Llanarmon-Dyffryn-Ceiriog	14	82
Llanddulas	211	2,001
Llandudno Junction	20	44
Llanfair Talhaiarn	65	681
Llangedwyn	64	463
Llangollen	1,366	18,360
Llanrhaiadr	299	3,669
Llanrwst	841	8,373
* Llansaintffraid Glyn Ceiriog	119	1,628
Llansannan	42	102
Llansilin	208	2,300
Minera	63	1,298
Penmachno	294	2,784
Pensarn	66	241
Pentre Voelas	75	753
Penycae	58	227
Poplar-road, Wrexham	17	38
Rhosddu, Wrexham	141	511
Rhos-y-Medre	755	10,310
Rossett	284	3,252
Ruabon	580	8,629

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts, on the 31st December 1894.
WALES—*continued.*		
DENBIGH—*continued.*		£.
Ruthin	1,263	13,792
St. George, Abergele	34	95
Summer-hill	125	1,004
*The Lodge	58	527
The Moss	134	447
Townsend, Denbigh	63	316
Trefynant, Ruabon	36	74
Victoria-road, Wrexham	41	109
Vron	117	414
Wheatsheaf	86	246
Wrexham	3,689	50,947
TOTAL	18,102	197,585
FLINT:		
* Abbey-street, Rhyl	20	27
Aquarium-street, Rhyl	22	21
Bagillt	376	5,316
Bangor Isycoed	122	1,400
Bodelwyddan	23	111
Bodfari	15	31
Bodfor-street, Rhyl	4	10
Buckley	627	8,298
Caergwrle	110	807
Caerwys, Holywell	158	1,917
Cefn-y-bedd	234	1,364
Connah's Quay	532	7,584
Dyserth	48	225
Flint	719	8,175
Greenfield	176	1,685
Halkin	111	1,232
Hanmer	261	5,430
Hawarden	523	6,712
* Higher Kinnerton	18	239
Holywell	906	15,325
Lane End, Buckley	58	205
Llanasa	94	1,015
Llangerniew	84	342
Mold	1,744	24,851
Mostyn	432	6,267
Nannerch	18	33
Northop	149	2,153
Overton	449	6,519
* Pant	20	89
Penyffordd	34	125
Pontybodkin	137	1,481
Prestatyn	167	1,478
Rhosllanerchrugog	656	3,126
Rhyddlan	204	1,638
Rhyl	2,299	23,302
St. Asaph	590	5,203
Trefnant	145	1,627
Tryddyn	73	763
Vale-road, Rhyl	95	244
Whifford	37	404
* Ysceifiog	12	8
TOTAL	12,502	146,782
GLAMORGAN:		
Aber, Glamorganshire	22	51
Aberaman, Aberdare	641	8,779
Aberavon, Port Talbot	1,035	12,126
Abercanaid	83	2,391
Aberdare	3,673	58,172
Aberdulais	68	938
Aberfan	8	50
Abergwynfi	231	3,167
Aberkenfig	577	8,035
Adamsdown	1,334	10,484
Adam-street, Cardiff	618	4,703
* Albion Town	2	-

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
WALES—*continued.*		
GLAMORGAN—*continued.*		£.
Barry	880	8,524
Barry Dock	400	3,834
Bedlinog	143	2,188
Bedlwas, Cardiff	90	1,196
Birch-grove	154	2,126
Blackmill	36	240
Blackpill	58	432
Blackweir, Cardiff	14	24
Blaenclydach	172	1,142
Blaengarw	514	4,000
Blaenllecha	137	2,037
* Blaenrhondda	4	55
Bonvilston	95	213
Bridgend	2,051	33,977
Brithdir, Cardiff	50	175
Britannia, Porth	76	993
Briton Ferry	1,221	20,733
Broadway, Cardiff	1,043	6,826
Brynhyfrid, Swansea	1,099	7,116
Brynmill, Swansea	85	254
Bute Docks, Cardiff	3,080	37,163
Bute-street, Cardiff	803	4,888
Cadoxton, Barry	836	8,511
Cadoxton, Neath	47	39
Caeharris, Dowlais	105	1,404
Caerphilly	649	11,541
Canton, Cardiff	1,598	11,804
Cap Coch	100	1,186
Cardiff	11,872	224,078
Carlisle-street, Cardiff	1,229	7,872
Castle-road, Roath	1,549	12,716
* Cathays, Cardiff	593	7,058
Cefn Coed	482	6,245
Cefn Cribbwr	25	60
Cilfynydd, Pontypridd	220	2,495
Clare-street, Cardiff	71	284
Clifton-street, Cardiff	1,302	10,213
Clive-road, Cardiff	219	923
* Clivetown, Pontypridd	45	626
Clydach	331	5,574
Clydach Vale	298	4,925
Coedpenmaen	180	1,054
Coedymeibion	57	352
Cogan Pill, Penarth	256	1,798
Cottrell-road, Cardiff	175	886
Cowbridge	689	7,508
Cowbridge-road, Cardiff	1,272	9,466
Crockherbtown	201	2,804
Crwys-road, Cardiff	63	140
Cwmaman	236	3,001
Cwm Avon	842	16,963
Cwm Bach	230	4,147
Cwmburla	284	640
Cwmparc	258	2,891
Cwm Taff	24	75
Cymmer	73	381
Cymmer Bridgend	310	4,882
Dillwyn-street, Swansea	153	941
Dinas	347	3,216
Dinas Powis	149	558
Dowlais	2,622	28,709
Dunvant, Swansea	43	51
East Dock	73	579
Elliot's Town, Cardiff	41	123
Ely, Cardiff	87	274
Ferndale	1,130	11,590
Fochriw	77	900
Forest Fach	179	1,563
Gellifaelog, Dowlais	218	1,178
Georgetown, Merthyr Tydvil	398	3,858
Gilfach Coch	283	4,608
Glais	68	835
Glyncorrwg	260	3,726
Glyncath	289	8,396
Gorseinon	268	1,362
* Gower-road, Swansea	50	265
Gowerton	186	1,361

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
WALES—*continued.*		
GLAMORGAN—*continued.*		£.
Grangetown, Cardiff	400	1,851
Greenhill, Swansea	1,626	16,749
Hafod, Pontypridd	246	3,984
Hafod, Swansea	271	1,505
High-street, Swansea	264	1,905
Hirwain	484	14,002
Holton, Barry	359	1,896
Hopkinstown	87	442
Kenfig Hill, Bridgend	121	1,632
Landore	746	6,968
Llanbradach	22	106
Llandaff	502	7,005
Llandaff-yard, Cardiff	112	707
Llangyfelach	66	373
Llanharran, Pontyclown	66	739
Llanishen, Cardiff	103	399
Llansamlet	359	4,009
Llantrissant	368	8,506
Llantwit Major	245	1,994
Llantwit Vardre	59	924
Llwydarth-road, Bridgend	127	2,009
Llwydcoed	41	389
Llwynypia	91	712
Loughor	191	2,378
Lower Cwmtwrch	70	803
Lower Grangetown, Cardiff	908	5,876
Mackintosh-place, Cardiff	682	3,772
Maesteg	938	17,688
Manselton, Swansea	74	188
Mardy	672	5,334
Melincrythan, Neath	273	2,117
Merthyr Tydvil	5,133	58,689
Merthyr Vale	499	7,202
Middleton	53	634
Mill-street, Aberdare	501	8,682
Miskin	113	691
Morriston	1,887	19,283
Mountain Ash	1,656	27,519
Mount Pleasant, Swansea	156	302
Mumbles	387	4,023
Nantyfyllon	123	2,018
Nantymoel	397	8,733
Navigation	191	2,090
Neath	3,647	76,754
Nelson	175	2,589
Newton, Bridgend	67	1,242
Newton, Swansea	59	180
Norton Bridge, Pontypridd	166	1,230
Ogmore Vale	291	6,396
Oullwyn	34	355
Oystermouth-road, Swansea	590	4,427
Pantysgallog	53	561
Parkmill, Swansea	21	230
Penarth	2,488	25,203
Penarth Docks	220	2,333
Penclawdd	133	1,971
Pencoed	139	2,138
Pengam	58	460
Penheolgerrig	20	420
Penrhiwceiber	427	2,626
Pentre	1,907	29,413
Pentre Estyll	177	1,074
Pentyrch	63	1,155
Penydarran, Merthyr Tydvil	277	2,400
Penygraig	928	10,607
Peterston-super-Ely	47	529
Plasmarl, Swansea	60	84
Plymouth-gate	84	646
Pontardawe	679	21,073
Pontardulais	582	9,879
Pontcanna	103	220
Pontmorlais, Merthyr Tydvil	167	1,688
Pontrhydyfen	203	4,284
Pontyclun	281	4,599
Pontycymmer	419	5,012
Pontygwaith	70	63
Pontypridd	2,203	31,942
Pontyrhyl	16	34
Porteynon	35	295
Porth	956	16,882
Porthcawl	317	6,125
Portmanmoor-road, Cardiff	99	170
Port Talbot	453	8,185
Port Tennant	160	708
Pwllgwaun	74	538
Pyke-street, Barry Dock	152	414
Pyle	204	8,848
Quaker's-yard	104	2,257
Queen-street, Cardiff	1,218	11,682
Resolven	167	2,446
Reynoldstone	157	4,170
Rhydfelan	83	417
* Riverside, Cardiff	946	7,065
* Roath	1,114	16,539
St. Fagan's	118	1,007
St. Helen's, Swansea	908	6,574
St. Nicholas	108	1,281
St. Thomas, Swansea	658	5,731
Salisbury-road, Cardiff	1,364	12,799
Seven Sisters	104	2,061
Sketty	205	2,039
Skewen	364	5,221
Southerndown	60	1,616
* Splotlands, Cardiff	1,288	8,641
Swansea	7,610	110,807
Taffs Well	313	5,673
Taibach, Port Talbot	552	11,289
The Avenue, Swansea	191	867
The Docks, Swansea	384	3,835
The Dunns, Swansea	117	432
The Graig, Pontypridd	238	1,510
* The Hayes, Cardiff	74	370
Tondû	147	1,362
Tongwynlais, Cardiff	141	639
Ton Pentre	285	2,892
Ton-y-pandy	877	17,668
Tonyrefail	164	3,973
Trealaw	318	3,872
Treforest	295	3,267
Treharris	816	11,154
Treherbert	960	22,427
Trelewis	32	70
Treorchy	1,356	19,211
Troedyrhiw	504	9,319
* Tudor-road, Cardiff	464	2,863
Tydfils Well	284	2,146
Tylorstown	256	2,921
Tynewydd, Pontypridd	81	768
Uplands, Swansea	106	347
Upper Cwmtwrch	269	6,487
Vale-street, Barry	55	165
Victoria-street, Dowlais	137	1,425
Walters-road, Swansea	892	6,882
Wattstown	96	1,063
Waunarlwydd	139	2,381
Wells-street, Cardiff	64	131
Wenvoe	28	59
West Cross	102	882
Whitchurch	178	1,459
Wick	59	683
Williamstown, Pontypridd	57	871
Windsor-road, Neath	21	124
* Wood-road, Pontypridd	47	248
Wood-street, Cardiff	536	2,195
Woodville-road, Cardiff	824	5,223
Ynishir	314	4,743
Ynysybwl	358	3,741
Ystalyfera	733	19,965
Ystrad-Rhondda	634	8,499
TOTAL	126,186	1,646,931

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
WALES—*continued.*		
MERIONETH:		£.
Aberdovey	316	3,249
Abergwynolwyn	102	771
Bala	692	6,269
Barmouth	591	5,543
Beach-road	22	46
Bethania	24	63
Bontddu	46	61
Bryncrug, Towyn	30	32
Corris	210	1,566
Corwen	723	9,274
Dinas Mawddwy	236	3,581
Dolgelly	779	9,210
Dyffryn	215	3,031
Festiniog	199	1,775
* Four Crosses	78	664
Glyndyfrdwy	16	14
Harlech	148	1,321
Llanbedr	58	276
Llandderfel	137	2,112
Llandrillo	137	1,540
Llanelltyd	15	11
Llanuwchllyn	220	2,819
Pennal	62	245
Penrhyn Deudraeth	287	2,310
Talsarnau	79	255
Tan-y-bwlch	81	1,007
Tanygrisiau	125	843
Towyn	298	3,243
Trawsfynydd	163	876
TOTAL	6,089	62,007
MONTGOMERY:		
Aberangell	7	56
Abermule	17	226
Berriew	203	2,966
Bridge-street, Newtown	41	171
Caersws	144	2,092
* Cann Office	29	729
Carno	73	969
Cemmaes	249	2,756
Church Stoke	114	1,869
Four Crosses, Oswestry	11	74
Guilsfield, Welshpool	27	40
Kerry	107	1,348
Llanarth	233	4,709
Llanbrynmair	196	3,727
Llandrinio	44	335
Llanfair-Caereinion	443	5,609
Llanfyllin	569	8,368
Llangadfan	4	2
Llangurig	119	127
Llangynog	68	455
Llanidloes	688	10,173
Llansaintffraid	164	2,530
Llanwddyn	126	1,107
Machynlleth	640	5,788
Meifod	161	2,153
Montgomery	335	4,657
Newtown	2,023	28,114
Trefeglwys	67	923
Tregynon	38	451
Welshpool	1,235	17,008
TOTAL	8,175	109,532

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
WALES—*continued.*		
PEMBROKE:		£.
Amroth	19	86
Angle	63	680
Blaen-y-ffos	35	462
Boncath	41	414
Clarbeston-road	47	798
Clynderwen	66	1,086
Croesgoch	225	5,581
Crymych	9	119
Dale	115	1,828
Dinas Cross	128	3,834
Eglwyswrw	25	345
Fishguard	460	10,027
Goodwick, Fishguard	34	541
Hakin	166	2,292
Haverfordwest	2,043	45,017
Kilgerran	123	1,569
* Landshipping	4	71
Letterstone	91	2,059
Little Haven	122	1,255
Llanfyrnach	159	3,590
Llangwm	91	2,559
Llanstadwell	15	256
Maenclochog	49	965
Manorbier	110	495
Milford Haven	767	10,986
Milton	44	364
Moylegrove	72	1,281
Narberth	629	13,793
Newport	357	9,560
Neyland	508	10,145
Pembroke	1,048	20,138
Pembroke Dock	2,792	52,508
Penally	5	7
Pennar	56	173
Prendergast	167	1,400
Rosemarket, Neyland	14	270
St. David's	273	5,882
St. Ishmael's	23	125
St. Nicholas	127	2,596
Saundersfoot	225	2,945
Solva	180	4,523
Stepaside	78	992
Tenby	1,554	24,218
Trecwn	30	535
Wiston	12	133
TOTAL	13,201	248,503
RADNOR:		
Clyro	11	10
Knighton	945	14,776
Llandrindod Wells	284	4,166
Nantgwillt	4	12
Newbridge-on-Wye	189	4,420
New Radnor	138	1,721
Norton	49	318
Penybont	344	9,979
Presteign	576	8,906
Rhayader	684	15,101
TOTAL	3,224	59,409

SCOTLAND.

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
SCOTLAND:		£.
ABERDEEN:		
Aberdeen	3,987	48,524
Aboyne	212	2,740
Alford	379	4,473
Argyll-place, Aberdeen	42	234
Auchmill	390	4,290
Ballater	160	1,829
Balmedie	42	888
Boddam	105	1,322
Braemar	167	1,808
Bridge of Don, Aberdeen	4	–
Broomhill-place, Aberdeen	108	568
* Castle-street, Aberdeen	970	4,949
Chattan-place, Aberdeen	245	1,498
Collieston	48	557
Crathie, Aberdeen	55	637
Crown-street, Aberdeen	104	500
Cults	57	316
Cuminestown	116	1,619
Dinnet	86	943
Drumoak	44	450
Dunecht	45	464
Dyce	75	1,152
Ellon	532	3,432
Forgue	16	50
Fraserburgh	1,150	9,116
Fyvie	67	1,106
George-street, Aberdeen	961	6,607
Glass, Huntly	41	176
* Holburn-street, Aberdeen	86	553
Huntly	699	8,859
Insch	172	2,170
Inverurie	217	1,903
Kemnay	157	795
Kennethmont	77	683
Kinaldie	43	441
Kincardine O'Neil	76	594
King Edward	51	443
King-street, Aberdeen	441	2,164
Kintore	87	394
Kittybrewster, Aberdeen	99	394
Longside	242	1,909
Lonmay	74	831
Lumphanan, Aberdeen	33	265
Lumsden	118	1,146
Maud	92	454
Methlick, Aberdeen	18	199
Midmar, Aberdeen	48	409
Mintlaw	90	1,047
Mintlaw Station	124	765
Monymusk	46	358
Mounthooly, Aberdeen	253	1,081
New Aberdour	66	565
Newburgh, Aberdeen	109	1,056
New Deer	77	1,163
New Pitsligo	228	2,830
Old Aberdeen, Aberdeen	145	883
Old Deer, Mintlaw Station	45	203
Old Meldrum	322	2,165
* Ordhead	1	22
Oyne	12	108
Park-street, Aberdeen	53	71
Pennan, Fraserburgh	40	100
Peterculter	47	107
Peterhead	1,551	13,822
Pitcaple	49	651
Port Elphinstone	46	262
Port Erroll	69	268
Queen's Cross, Aberdeen	102	441
Rathen Station, Aberdeen	18	61
Rhynie	98	969
Rosehearty	76	717
Rosemount, Aberdeen	287	1,424

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
SCOTLAND—*continued.*		£.
ABERDEEN—*continued.*		
Rothienorman	14	261
St. Combs, Aberdeen	1	3
Sinnahard	57	1,051
Strathdon	90	1,276
Strichen	192	1,477
Summerhill	110	1,403
Tarland	212	1,530
Tarves	54	209
Torphins	71	658
Turriff	640	10,890
Udny, Aberdeen	27	193
Union-place, Aberdeen	411	3,172
Union-street, Aberdeen	330	2,857
Victoria-road, Aberdeen	93	185
Whitehouse	26	340
Woodside	291	2,197
TOTAL	19,611	183,695
ARGYLE:		
Acharacle	1	10
* Achnacroish	3	36
Albany-terrace, Oban	108	555
Appin	39	689
Ardgour	56	679
Ardnamurchan	17	14
Ardpatrick	14	368
Ardrishaig	232	2,619
Aros	58	1,271
Auchnacraig	27	375
Ballachulish	70	1,002
* Ballachulish Ferry	3	2
Ballachulish Quarries	19	168
Bellanoch	28	530
Blairmore	51	224
Bowmore	52	1,079
Bridgend, Islay	66	1,149
Bruichladdich	44	503
Bunessan	37	871
Campbeltown	365	6,470
Carradale	58	193
Clachan	39	519
Coll	32	677
Colonsay	17	151
Connel	12	145
Craighouse Jura	35	1,319
Dalmally	48	607
* Dervaig	2	1
Drimnin	12	49
Dunoon	317	4,138
Easdale	81	1,699
Fasnacloich, Ledaig	6	120
Furnace	38	503
Gigha	10	12
Glenbarr	10	44
* Glencoe	48	546
Innellan	69	124
Inveraray	260	3,603
Iona	7	78
Kilchrenan	14	9
Kilmartin	121	1,742
Kilmelford	26	585
Kilmun	17	28
Kirn	94	899
Ledaig	28	201
Lismore	4	90
Lochawe	33	160
Lochbuie	17	198
Lochgilphead	315	5,449
Lochgoilhead	28	224

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
SCOTLAND—*continued.*		
ARGYLE—*continued.*		£.
Luing, Oban	19	150
Machrihanish	3	39
Minard	39	834
Moidart	8	67
Morvern	51	811
Oban	754	8,598
Pennyghael	13	119
Port Appin	17	189
Portaskaig	29	352
Port Charlotte	21	61
Port Ellen	111	1,742
Portnahaven	13	23
Port Sonachan	10	10
Salen	36	678
Sandbank	28	229
Skipness	14	50
Southend, Campbeltown	43	305
Strachur	42	680
Strone	93	750
Strontian	41	530
Tarbert	173	2,086
Tayinloan	36	928
Taynuilt	94	938
Tigh-na-bruaich	112	1,501
Tiree	28	1,501
Tobermory	67	1,087
Toward	24	258
TOTAL	5,007	67,243
AYR:		
Alloway	118	264
Annbank	34	798
Ardrossan	684	6,928
Auchinleck	266	2,469
Ayr	4,033	43,938
Ballantrae	47	392
Barr, Girvan	17	64
Barrhill	46	633
Beith	1,025	14,205
Catrine	195	2,116
Colmonell	21	185
Coylton	133	744
Crosshill, Ayr	30	395
Crosshouse, Maybole	54	1,098
Cumnock Old	788	9,826
Dailly	168	1,194
Dalmellington	386	2,867
Dalry	883	10,226
Darvel	146	1,596
Dreghorn	256	2,351
Dunaskin	402	2,067
Dundonald	46	638
Dunlop	82	740
Fairlie	90	972
Fenwick	74	1,075
* Fullarton, Irvine	120	657
Galston	437	4,090
Girvan	430	3,107
Glenbuck	47	591
Glencairn-square, Kilmarnock	39	122
Glengarnock	229	2,104
High-street, Ayr	255	1,266
Hollybush	20	31
Hurlford	310	1,765
Irvine	688	8,832
Irvine Harbour, Irvine	135	234
Kilbirnie	353	4,833
Kilmarnock	2,212	27,498
Kilmaurs	201	1,421
Kilwinning	528	5,764
Kirkmichael	43	534
Kirkoswald	86	813
Langside, Glasgow	23	24
Largs	564	5,745

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
SCOTLAND—*continued.*		
AYR—*continued.*		£.
Lugar	215	1,228
Maidens	10	14
Mauchline	311	4,198
Maybole	345	3,446
Monkton	31	26
Muirkirk	493	4,599
New Cumnock	336	3,059
Newmilns	599	6,391
Newtonhead, Ayr	814	2,340
North Hamilton-street, Kilmarnock.	12	16
Ochiltree	59	638
Patna	194	1,862
Portencross	13	4
Prestwick	332	2,452
Rankinston	81	1,039
Riccarton, Kilmarnock	22	76
Saltcoats	665	5,345
Seamill	11	8
Skelmorlie	130	805
Stevenston	670	5,898
Stewarton	431	4,138
Tam's Brig, Ayr	95	314
Tarbolton	154	1,228
Titchfield-street, Kilmarnock	214	2,073
Troon	436	3,050
Wallacetown, Ayr	65	64
Wellington-street, Kilmarnock	59	361
West Kilbride	256	2,327
TOTAL	23,797	234,211
BANFF:		
Aberchirder	211	3,649
Aberlour	262	2,241
Banff	841	14,226
Buckie	467	5,483
Buckpool, Buckie	82	736
Carron Station, Craigellachie	20	188
Craigellachie	37	206
Cullen	304	3,551
Dufftown	346	2,270
Fife-Keith, Keith	198	654
Findochty	61	387
Gardenstown	118	615
Glenlivet	58	273
Keith	735	5,958
Macduff	406	3,448
Portessie, Buckie	27	82
Port Gordon	85	838
Portknockie	51	133
Portsoy	513	4,629
Rothiemay	26	297
Tomintoul	63	807
Whitehills, Banff	31	82
TOTAL	4,942	50,753
BERWICK:		
Ayton	184	1,771
Burnmouth	17	183
Chirnside	202	2,853
Cockburnspath	89	1,682
Coldingham	76	1,252
* Coldinghamshore	19	68
Coldstream	305	5,709
Crookham	27	198
Duns	446	6,568
Earlston	297	2,946
Eyemouth	197	1,845
Gordon	60	238
Grantshouse	44	899

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
SCOTLAND—*continued.*		£.
BERWICK—*continued.*		
Greenlaw	111	1,008
Lauder	295	3,034
Oxton	34	145
Reston	21	197
St. Abbs, Ayton	16	33
Swinton	66	331
Wark, Coldstream	25	137
TOTAL	2,531	31,097
BUTE:		
Ardbeg-road, Rothesay	14	132
Brodick	98	726
Craigmore Pier, Rothesay	14	595
Kilchattan Bay	77	196
Kilmorie, Lamlash	30	63
Lamlash	95	1,160
Lochranza, Greenock	11	69
Millport	128	2,018
Port Bannatyne	117	581
Rothesay	451	5,470
Shiskine	42	585
Whiting Bay	24	353
TOTAL	1,101	11,948
CAITHNESS:		
Berriedale	10	80
Castletown	88	694
Dunbeath	105	2,279
Halkirk	17	255
Keiss, Wick	36	45
Latheron	41	700
Lybster	62	182
Pulteney Town, Wick	174	855
Reay	65	1,041
Scarfskerry	65	569
Thurso	693	6,682
Watten	40	430
Wick	797	5,283
TOTAL	2,193	19,095
CLACKMANNAN:		
Alloa	1,560	15,266
Cambus	62	706
Clackmannan	147	1,700
Dollar	453	4,654
Menstrie	116	434
Sauchie	178	608
Tillicoultry	243	5,699
TOTAL	2,759	29,067
CROMARTY:		
Cromarty	148	1,620
TOTAL	148	1,620
DUMBARTON:		
Alexandria	318	2,753
Arrochar	17	198
Balloch	19	55
Bonhill, Alexandria	201	732
Bonhill-road, Dumbarton	104	518
Bowling	111	939
Bridgend, Dumbarton	179	1,363

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
SCOTLAND—*continued.*		£.
DUMBARTON—*continued.*		
Cardross	109	937
Clydebank	422	4,885
Clynder	15	146
Cove	98	939
Cumbernauld	148	354
Dumbarton	1,334	18,261
Duntocher	17	142
Garelochhead	84	691
Gartocharn	41	129
Helensburgh	1,170	12,337
Jamestown	60	272
Kilcreggan	42	384
Kirkintilloch	842	6,403
Lenzie	194	1,515
Luss	49	833
Newtown, Dumbarton	77	359
Old Kilpatrick	230	803
Renton	244	1,135
Roseneath	85	518
Row	162	1,582
Shandon, Helensburgh	14	53
Tarbet	79	871
West Clyde-street, Helensburgh	55	265
TOTAL	6,520	60,372
DUMFRIES:		
Annan	381	4,043
Auldgirth	123	1,362
Beattock	78	96
Canonbie	133	2,319
Dumfries	1,661	18,594
Dunscore	81	352
Eaglesfield	42	606
Ecclefechan	115	1,748
English-street, Dumfries	118	667
* Keir Mill	5	—
Kirkconnel	64	199
Kirkpatrick Fleming	12	4
Kirtlebridge	18	108
Langholm	401	8,564
Lochmaben	141	1,665
Lockerbie	616	2,113
Moffatt	327	5,031
Moniaive	167	1,441
Penpont	132	1,597
Ruthwell	77	296
St. Michael-street, Dumfries	265	276
Sanquhar	141	1,742
Thornhill	253	3,860
Wanlockhead	66	174
Waterbeck	14	224
TOTAL	5,431	57,081
EDINBURGH:		
Addiewell	16	143
Albert-place, Edinburgh	259	1,204
Argyle-place, Edinburgh	322	2,151
Balerno	160	951
* Beaufort-road, Edinburgh	37	229
Bonnington, Edinburgh	259	1,121
* Bonnington-road, Leith	213	933
Bonnyrigg	236	1,853
Boroughmuirhead, Edinburgh	452	3,828
Chapel-street, Edinburgh	49	311
* Charlotte-place, Edinburgh	138	1,875
* Clerk-street, Edinburgh	28	302
Claremont Park (Leith), Edinburgh.	37	54
Cobbinshaw	29	206
Cockburn-street, Edinburgh	108	1,096
Colinton	141	667
Comely Green, Edinburgh	368	1,814

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
SCOTLAND—*continued.*		
EDINBURGH—*continued.*		£.
Commercial-street, Leith, Edinburgh.	45	260
Corstorphine	195	1,539
Cross, Edinburgh	389	3,874
* Crown-street. Leith Walk	248	1,322
Currie	300	2,586
Dalkeith	730	6,693
Dalry-road, Edinburgh	563	3,053
Davidson's Mains	72	382
Duke-street, Edinburgh	148	553
Dundas-street, Edinburgh	145	613
East Calder	100	383
Easter-road, Leith, Edinburgh	63	150
Edinburgh	2,742	44,770
Elm-row, Edinburgh	303	2,530
Eskbank, Dalkeith	43	395
Ferry-road, Leith, Edinburgh	238	1,457
Fisherrow, Musselburgh	684	3,605
Ford	101	515
Fountainbridge, Edinburgh	282	1,167
Fountain Hall, Midlothian	25	31
George-street, Edinburgh	707	7,778
Gilmerton	90	509
Gilmore-place, Edinburgh	16	26
Golden Acre, Edinburgh	141	876
Gorebridge	113	717
Gorgie, Edinburgh	67	168
Grange-road, Edinburgh	26	75
Granton Harbour, Edinburgh	103	769
Grassmarket, Edinburgh	187	332
Great Junction-street, Leith, Edinburgh.	50	343
* Hanover-street, Edinburgh	24	281
Haymarket-terrace, Edinburgh	43	217
Henderson-row, Edinburgh	22	103
Holyrood, Edinburgh	168	843
India-street, Edinburgh	90	615
Jock's Lodge, Edinburgh	338	2,261
Joppa, Portobello	44	158
Juniper Green	155	765
Kirkgate, Leith, Edinburgh	43	61
Kirknewton, Midlothian	54	407
Lasswade	309	2,884
Lauriston, Edinburgh	335	2,882
Leith, Edinburgh	857	11,343
Leith Walk, Leith, Edinburgh	273	1,092
Leven-street, Edinburgh	417	3,209
Liberton	147	926
Lindsay-place, Edinburgh	194	1,843
Loanhead	475	4,373
London-street, Edinburgh	116	460
Lothian-road, Edinburgh	505	3,818
Lynedoch-place, Edinburgh	694	8,302
Marchmont-road, Edinburgh	172	956
Mayfield, Edinburgh	284	1,641
Mid Calder	418	3,716
Milton Bridge	255	1,333
Morningside-road, Edinburgh	2	3
Murrayfield	153	1,774
Musselburgh	838	4,870
Newhaven, Edinburgh	307	1,346
Newington, Edinburgh	1,011	8,187
Newton Grange, Dalkeith	21	23
Nicolson-street, Edinburgh	615	4,603
North Junction-street, Leith, Edinburgh.	365	2,746
Penicuik	423	6,607
* Pitt-street, Edinburgh	254	2,421
Pleasance, Edinburgh	70	87
Plewlands, Edinburgh	279	1,563
Polwarth-gardens, Edinburgh	185	1,053
* Port Hopetoun	62	138
Portobello	1,251	9,259
* Princes-street, Edinburgh	27	297
Pumpherston	53	201
Raeburn-place, Edinburgh	108	709
Ratho	107	410
Ratho Station, Midlothian	30	244
Rosewell	232	1,125
Roslin	119	571
* Sandport-street, Leith	119	390
St. Mary-street, Edinburgh	75	279
Shandon-place, Edinburgh	48	392
Shandwick-place, Edinburgh	308	3,875
Slateford	79	398
Spring-gardens, Edinburgh	5	3
Stockbridge, Edinburgh	692	3,858
Stow	152	2,771
Tait-street, Edinburgh	136	653
Tynecastle, Edinburgh	284	1,113
Warriston, Edinburgh	167	1,281
West Calder	385	5,615
West Maitland-street, Edinburgh.	547	4,469
Whitehouse Loan, Edinburgh	2	—
TOTAL	27,711	234,330
FIFE:		
Aberdour	101	546
Anstruther	218	1,962
Auchtermuchty	199	2,342
Balmullo	17	74
Blair Adam	63	757
Buckhaven	289	1,552
Burntisland	660	5,725
Cellardyke, Anstruther	60	371
Ceres	129	1,832
Charlestown	92	666
Colinsburgh	198	2,503
Cowdenbeath	433	3,249
Crail	80	1,122
Crossgates	67	205
Cupar	711	7,480
Dairsie	35	296
Donibristle Village	32	235
Dunfermline	665	8,079
Dysart	573	6,241
East Wemyss	245	2,270
Elie	132	1,628
Falkland	215	2,373
Freuchie	63	535
Gallatown, Kirkcaldy	260	1,201
Glebe Park, Kirkcaldy	92	692
Harbour, Kirkcaldy	54	205
Inverkeithing	438	3,573
Kennoway	110	1,690
Kettle	188	3,099
Kinghorn	251	1,929
Kingsbarns, St. Andrews	14	29
Kirkcaldy	1,024	10,119
Ladybank	291	6,971
Leslie	697	9,354
Leuchars	105	701
Leven	397	5,739
Lochgelly	328	2,410
Lower Largo	65	766
Markinch	331	5,296
Methil	122	585
Newburgh	84	1,369
Newport	322	2,552
North Queensferry	174	901
Pathhead, Kirkcaldy	382	2,695
Pittenween	119	717
St. Andrews	653	8,432
St. Monance	157	1,042
Saline	51	345
Springfield	47	332
Strathkinnes	32	90
Strathmiglo	166	2,527

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
SCOTLAND—*continued.*		
FIFE—*continued.*		£.
Tayport	326	4,302
Torryburn	73	712
Townhill	78	242
Upper Largo	170	1,954
West Wemyss	247	2,371
Windygates	131	1,091
TOTAL	13,256	138,076
FORFAR:		
Arbroath	978	16,030
Blackness-road, Dundee	101	86
* Black's Croft, Dundee	79	317
Brechin	801	9,377
Broughty Ferry	585	6,204
Carnoustie	477	4,700
* Chance Inn	16	124
Coupar Angus	200	1,774
Dock-street, Dundee	68	354
Downfield, Dundee	49	131
Dundee	2,298	21,683
Dundonald-street, Dundee	227	273
Edzell	62	1,554
Ferry-road, Dundee	111	169
Forfar	932	8,969
Friockheim	372	3,880
Glamis	91	1,299
Guthrie Port, Arbroath	137	250
Hawkhill, Dundee	447	1,956
Hillside, Montrose	38	132
Hilltown, Dundee	666	2,150
Inverkeilor	38	165
Keptie-street, Arbroath	350	2,768
King-street, Dundee	259	510
Kirriemuir	1,172	11,666
Letham	101	837
Lochee	1,221	3,720
Logie, Dundee	96	65
Market-place, Forfar	50	100
Maryfield, Dundee	57	104
Monifieth	238	851
Montrose	633	8,183
Montrose Docks, Montrose	8	137
Newtyle	103	737
Perth-road, Dundee	232	524
Princes-street, Dundee	457	1,008
Scouringburn, Dundee	677	1,237
Strathmartine-road, Dundee	118	227
TOTAL	14,545	114,251
HADDINGTON:		
Aberlady	104	1,700
Blackshiels	66	989
Cockenzie	57	48
Drem	73	1,234
Dunbar	838	6,440
Gifford	48	589
Gullane, Drem	29	93
Haddington	594	7,551
North Berwick	473	4,299
Ormiston	14	80
Pencaitland	79	911
Prestonkirk	245	2,637
Prestonpans	255	2,528
Tranent	283	2,855
West Barns, Dunbar	27	191
TOTAL	3,185	32,145

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
SCOTLAND—*continued.*		
INVERNESS:		£.
Ardersier	225	1,163
Ardvasar	12	86
Arisaig	29	400
Aviemore	67	651
* Barra	9	24
Beauly	297	3,741
Bernera (North Uist)	4	96
Broadford	52	514
Carbost	13	131
Castlebay	31	521
Castle-street, Inverness	31	34
Creagorry	5	33
Daliburgh	9	163
Drumnadrochit	83	924
Dunvegan	76	2,197
Edinbane	2	153
Eigg	1	1
Fort Augustus	65	586
Fort George	465	1,386
Fort George Station	76	224
Fort William	645	7,408
Glendale	10	129
Glenelg	37	487
Glenmorriston	37	229
Grant-street, Inverness	156	204
Greig-street, Inverness	65	99
Harlosh	5	64
Harris	31	931
* High-street, Inverness	76	320
Howmore, Lochboisdale Pier	6	117
Invergarry	44	657
Inverie, Skye	7	96
Inverness	1,407	14,676
Isle Ornsay	56	890
Kingussie	163	1,703
Kyleakin	17	162
Laggan	84	396
* Loch Boisdale	22	499
Lochboisdale Pier	15	184
Loch Eport	4	31
Lochmaddy	54	850
Muirtown	11	35
* Newton Ferry	5	19
Newton More, Kingussie	62	39
Onich	6	73
Portree	105	1,285
Raasay	12	151
Roy Bridge	18	369
Scalpay, Portree	—	—
Skeabost Bridge	6	22
Spean Bridge	23	201
Staffin	6	36
Struan	17	9
Tigharry	—	—
Uig	13	178
Waternish, Portree	1	—
TOTAL	4,778	45,577
KINCARDINE:		
Auchenblae	99	713
Banchory	412	3,786
Bervie	89	668
Cove	23	108
Drumlithie	125	618
Fettercairn	84	1,395
Fordoun	93	852
Gourdon	88	391
Johnshaven	109	1,173
Laurencekirk	205	2,302
Muchalls	65	161
Stonehaven	393	3,695
Torry, Aberdeen	183	499
TOTAL	1,968	16,361

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
SCOTLAND—*continued.*		
KINROSS:		£.
* Damhead	28	371
Fossoway	62	759
Kinross	304	4,119
Milnathort	242	4,681
TOTAL	636	9,930
KIRKCUDBRIGHT:		
Auchencairn	65	784
Borgue	53	285
Carsphairn	9	14
Castle Douglas	399	4,257
Corsock	54	428
Creetown	315	3,513
Dalbeattie	364	4,995
Dalry	56	747
Gatehouse	242	2,950
Kirkbean	53	475
Kirkcudbright	618	7,442
Kirkpatrick Durham	39	487
* Maxwelltown	39	159
New Abbey	5	5
New Galloway	152	2,421
Palnackie	30	188
Ringford	24	227
Rockcliffe	15	162
Twynholm	24	131
TOTAL	2,556	29,670
LANARK:		
Abington	164	2,742
Airdrie	480	6,770
Albert Cross, Pollokshields, Glasgow.	13	42
Alma-street, Govan, Glasgow	75	402
Anderston, Glasgow	337	2,529
* Argyle-street, Glasgow	63	782
Baillieston, Glasgow	132	760
Bargeddie	22	35
Bearsden, Glasgow	53	273
Bellshill	324	3,124
Biggar	425	4,080
Bishopbriggs	103	187
Blantyre	284	1,043
Bothwell	269	1,899
Bridge-street, Glasgow	102	1,182
Bridgeton, Glasgow	254	2,357
Broomhouse, Glasgow	20	42
Broomielaw, Glasgow	173	1,161
Buchanan-street, Glasgow	135	849
Burnbank, Glasgow	115	708
Burnbank, Hamilton	752	4,213
Busby	92	456
Byars-road, Glasgow	32	140
Caldercruix	63	296
Cambridge-street, Glasgow	360	3,729
Cambuslang	482	3,777
Cambusnethan, Wishaw	38	383
Candleriggs, Glasgow	177	1,954
Carluke	431	2,264
Carnwath	128	2,084
Carstairs Junction	74	214
Cathcart, Glasgow	32	282
Cathcart-road, Glasgow	141	819
Charing Cross, Glasgow	630	7,851
* Charlotte-street, Glasgow	23	152
Chryston	61	256
Cleland	106	1,096
Coalburn	14	89
Coatbridge	1,913	22,129
Coatdyke	480	1,484
Coulter, Biggar	24	40

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
SCOTLAND—*continued.*		
LANARK—*continued.*		£.
Cowcaddens, Glasgow	259	2,033
Craigneuk	223	451
Cranstonhill, Glasgow	152	2,129
Crossford	143	1,137
Crosshill, Glasgow	639	5,524
Crown-street, Glasgow	459	2,662
Cumberland-street, Glasgow	99	385
Dalmarnock-road, Glasgow	115	901
Dalmuir, Glasgow	74	199
Dennistoun, Glasgow	185	1,062
Douglas	279	3,007
Duke-street, Glasgow	497	2,934
* Dumbarton-road, Partick	30	305
Dykehead, Shotts	105	385
East Kilbride	73	666
East Park, Glasgow	180	485
Eglinton-street, Glasgow	411	3,672
Eglinton Toll, Glasgow	53	359
Fairfield, Govan, Glasgow	110	641
Fishmarket, Glasgow	149	1,094
Gallowgate, Glasgow	221	1,076
Garngad-road, Glasgow	267	520
Garscube Cross, Glasgow	239	1,081
George-street, Glasgow	147	728
Gibson-street, Hillhead, Glasgow.	69	430
Glasgow	1,846	32,604
Glasgow-road, Wishaw	156	669
Glenboig	117	1,131
Gloucester-street, Glasgow	38	50
Gorbal's Cross, Glasgow	294	1,085
Govan, Glasgow	802	11,756
Govanhill, Glasgow	169	1,139
Govan-road, Glasgow	244	1,357
Great Hamilton-street, Glasgow	88	725
Hamilton	2,113	26,688
Harthill	151	2,389
Haywood, Lanark	1	—
High Blantyre	339	3,431
Hillhead, Glasgow	775	6,644
Holytown	418	4,270
Hope-street, Glasgow	511	4,110
Hyndland, Glasgow	17	46
Ibrox, Glasgow	108	628
Jordanhill, Glasgow	43	74
Kelvinbridge, Glasgow	287	2,374
Kingston, Glasgow	527	3,874
Kinning Park, Glasgow	137	1,284
Kirkmuirhill	181	2,918
Lamington	50	278
Lanark	932	11,414
Langloan, Coatbridge	337	1,185
Larkhall	876	7,637
Leadhills	136	2,411
Lesmahagow	324	3,935
London-road, Glasgow	55	298
London-street, Glasgow	84	645
Longriggend	109	616
Low Waters, Hamilton	127	400
Main-street, (Bridgeton), Glasgow.	83	687
* Maitland-street, Glasgow	13	137
Maryhill, Glasgow	824	6,308
Milton of Campsie	67	279
Mossend	150	1,157
Motherwell	1,982	20,734
Mount Florida, Glasgow	92	606
Newarthill, Motherwell	24	58
New City-road, Glasgow	321	1,872
New Cross, Hamilton	119	790
Newmains	763	4,533
Newton	321	2,077
Newton Mearns, Glasgow	97	615
Nithsdale-road, Glasgow	97	457
North Kelvinside, Glasgow	71	331
Oatlands, Glasgow	209	285
Overnewton, Glasgow	23	79

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
SCOTLAND—*continued.*		
LANARK—*continued.*		£.
Qvertown, Wishaw	203	1,054
Paisley-road, Glasgow	348	3,186
Paisley-road Toll, Glasgow	114	911
Parkhead, Glasgow	325	1,773
Parliamentary-road, Glasgow	208	1,168
Partick, Glasgow	771	7,896
Peacock Cross, Hamilton	629	3,678
Port Dundas, Glasgow	36	101
Possil Park, Glasgow	186	498
Quarter, Hamilton	175	183
Radnor Park, Glasgow	12	59
Rutherglen	389	2,675
Rutherglen-road, Glasgow	144	561
St. Enoch-square, Glasgow	415	4,512
St. George's Cross, Glasgow	404	4,271
St. Rollox, Glasgow	495	2,987
Sandyford, Glasgow	428	3,435
* Sauchiehall-street, Glasgow	55	738
Shettleston, Glasgow	128	378
Shotts	452	5,420
Springbank, Glasgow	69	229
Springburn, Glasgow	446	2,899
Springburn-road, Glasgow	7	24
Stirling-road, Glasgow	104	334
Stobcross, Glasgow	58	307
* Stockwell-street, Glasgow	30	3
* Stonefield	23	68
Stonehouse	265	2,705
Strathaven	594	7,502
Sunnyside, Coatbridge	91	258
Thankerton	54	712
* The Cross, Glasgow	173	431
Thornliebank	44	225
Tollcross, Glasgow	16	36
Tradeston, Glasgow	58	297
Uddingston	490	4,456
Waterloo-street, Glasgow	292	2,956
Whifflet, Coatbridge	172	664
Whiteinch, Glasgow	209	2,047
Whitevale, Glasgow	372	1,582
Windmill-hill, Motherwell	316	1,431
Wishaw	1,521	18,308
Woodlands-road, Glasgow	61	153
Yoker	96	456
TOTAL	43,900	391,178
LINLITHGOW:		
Armadale	251	1,541
Bathgate	890	9,567
Bo'ness	615	4,816
Bridgeness	39	224
Broxburn	499	4,835
Dalmeny	66	563
Fauldhouse	285	2,827
Kirkliston	158	1,182
Linlithgow	866	8,253
Philpstoun	21	19
South Queensferry	941	5,903
Uphall	158	1,972
Uphall Station	34	510
Whitburn	84	2,808
Winchburgh	71	1,059
TOTAL	4,978	46,079
MORAY:		
* Archiestown	36	179
Ballindalloch	149	1,304
Boat of Garten	9	58
Burghead	184	778
Carr Bridge	97	1,059
Dallas, Forres	49	296

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
SCOTLAND—*continued.*		
MORAY—*continued.*		£.
Dunphail	35	283
Elgin	1,587	19,804
Findhorn, Forres	69	321
Fochabers	238	3,289
Forres	1,059	12,552
Garmouth	126	842
Grantown	331	3,303
Hopeman	39	203
Lossiemouth	304	2,129
Nethy Bridge	69	560
Rothes	181	1,621
TOTAL	4,562	48,581
NAIRN:		
Auldearn	33	298
Cawdor	40	473
Nairn	416	4,377
TOTAL	489	5,148
ORKNEY:		
Birsay	20	328
Evie	39	1,183
Finstown	22	296
Kirkwall	428	6,360
Longhope	21	404
Rousay	28	500
St. Margaret's Hope	132	2,767
St. Mary's Holm	9	119
Sanday	83	1,267
Stromness	260	4,595
Stronsay	41	1,091
Westray	90	2,195
TOTAL	1,173	21,105
PEEBLES:		
Blythe Bridge, Dolphinton	21	67
Broughton	46	280
Innerleithen	186	2,105
Mountain Cross	14	52
* Noblehouse	47	1,183
Peebles	577	7,595
The Glen, Innerleithen	10	12
Walkerburn	110	1,629
West Linton	39	187
TOTAL	1,050	13,110
PERTH:		
Aberfeldy	436	3,965
Aberfoyle	188	1,807
Abernethy	119	1,037
Almondbank	91	95
Alyth	350	2,476
Auchterarder	401	4,282
Ballinluig	136	2,426
Balquhidder	2	—
Bankfoot	93	425
Birnam	122	779
Blackford	61	421
Blair Atholl	161	1,989
Blairgowrie	415	4,958
Braco	116	1,249
Bridgend, Perth	20	99
Bridge of Cally	23	155
Bridge of Earn	82	632

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
SCOTLAND—*continued.*		
PERTH—*continued.*		£.
* Bridge of Orchy, Tyndrum	4	29
Bridge of Turk, Callander	18	277
Burrelton	62	452
Caledonian-place, Perth	55	157
Callander	232	3,332
Calvine	17	368
Comrie	291	6,210
Craigie, Perth	78	213
* Crianlarich	34	322
Crieff	460	5,523
Culross	94	1,574
Deanston	45	238
Doune	308	3,436
Dunblane	413	3,575
Dunkeld	280	4,246
Dunning	45	410
Errol	84	507
Errol Village	37	110
Forgandenny	30	204
Fortingall	22	275
* Glenalmond	12	148
Glencarse	59	130
Glenfarg	27	208
Harrietfield	57	139
Inchture	51	295
Kenmore	96	1,356
Killin	80	665
Kincardine	228	3,891
Kirkmichael	67	683
Lochearnhead	59	1,491
Longforgan	28	166
Meigle	125	1,227
Methven	92	692
Murthly	21	197
Muthill	143	2,196
Mylnefield	44	116
Perth	791	9,469
Pitlochry	401	5,168
Rannoch	67	1,005
St. Fillan's	11	104
Scone	168	332
South Methven-street, Perth	290	1,861
Spittalfield, Dunkeld	9	30
Stanley	68	726
Strathtay	3	12
Strathyre	11	85
Thornhill, Stirling	44	496
* Tullypowrie	87	1,034
Tyndrum	58	753
TOTAL	8,622	92,928
RENFREW:		
Barrhead	591	7,333
Bishopton	97	278
Blackhall-street, Greenock	408	3,132
Bridge of Weir	144	866
Broomlands-street, Paisley	45	210
Brougham-street, Greenock	41	139
Caledonia-street, Paisley	54	192
Cathcart-street, Greenock	41	156
Causeyside-street, Paisley	51	424
Crossmyloof, Glasgow	147	852
Eaglesham, Glasgow	15	119
Elderslie, Johnstone	40	134
Eldon-street, Greenock	48	144
Gauze-street, Paisley	95	347
Gourock	198	2,289
Greenock	878	12,889
Houston	17	37
Inverkip	45	176
James Watt Dock, Greenock	41	132
Johnstone	553	4,426
Kilbarchan	283	2,278

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
SCOTLAND—*continued.*		
RENFREW—*continued.*		£.
Kilmalcolm	51	677
Langbank	32	244
Linwood	4	56
Lochwinnoch	260	2,047
Lynedoch-street, Greenock	52	176
Morton-terrace, Greenock	46	21
Neilston	163	1,310
Nelson-street, Greenock	131	672
New Cathcart, Glasgow	1	—
Paisley	1,079	10,818
Pollokshaws	247	2,154
Pollokshields, Glasgow	221	961
Polmadie, Glasgow	33	108
Port Glasgow	1,138	8,978
Renfrew	405	3,824
Roxburgh-street, Greenock	261	2,123
Rue-End-street, Greenock	213	776
Shore-street, Gourock, Greenock	75	144
Stock-street, Paisley	16	6
Strathbungo, Glasgow	138	1,191
Wellmeadow-street, Paisley	206	778
Wemyss Bay	112	2,385
TOTAL	8,716	76,002
ROSS:		
Achiltibuie	35	282
Alness	245	3,237
Applecross	30	264
Ardelve	27	280
Ardgay	75	1,530
Aultbea	5	156
Avoch	163	1,488
Balblair	—	—
Bayhead	7	327
Callinish	3	7
Carloway, Stornoway	2	13
Conon Bridge	78	1,094
Cullicudden	8	108
Dingwall	862	11,336
Dundonnell	7	64
Evanton	127	1,288
Fearn	187	4,464
Fortrose	149	1,728
Gairloch	30	451
Garve	34	666
Invergordon	325	3,034
Kinlochewe	4	75
Kishorn	12	140
Lochalsh	74	1,282
Lochbroom	46	578
Lochcarron	69	960
Miavaig	6	59
Muir of Ord	104	1,141
Munlochy	51	294
Ness, Stornoway	1	—
Nigg Station	35	539
Obbe	10	429
Parkhill	60	670
Plockton	35	657
Poolewe	116	2,842
Portmahomack	87	889
Port of Ness	4	48
Shieldaig	2	18
Stornoway	340	4,749
Strathpeffer	102	1,054
Strome Ferry	73	1,500
Tain	461	5,905
Torridon	20	344
Ullapool	89	868
TOTAL	4,200	56,858

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
SCOTLAND—*continued.*		
ROXBURGH:		£.
Ancrum, Jedburgh	77	461
Bonchester Bridge	49	408
Buckholmside, Galashiels	97	227
Darnick	22	80
Denholm	83	267
* Dovemount-place, Hawick	30	531
Hawick	731	7,458
Jedburgh	326	2,720
Kelso	325	4,978
Lilliesleaf	109	1,540
Melrose	511	5,952
Morebattle	50	679
Newcastleton	159	1,639
Newtown St. Boswells	128	733
Riccarton	50	210
Roxburgh	30	48
St. Boswells	205	2,513
Tower Knowe, Hawick	65	365
* Wilton-path, Hawick	5	—
Yetholm	114	804
TOTAL	3,166	31,613
SELKIRK:		
Clovenfords	9	66
Ettrick	20	140
Gala Park, Galashiels	65	156
Galashiels	664	7,218
Huddersfield-street, Galashiels	96	365
Selkirk	337	3,217
Station-road, Selkirk	17	57
Yarrow, Selkirk	23	154
TOTAL	1,231	11,373
SHETLAND:		
Baltasound	51	859
Brae, Lerwick	10	218
Cullivoe	4	25
Dunrossness	55	1,793
Eday	10	192
Fair Isle	2	35
Hillswick, Lerwick	29	741
Lerwick	890	21,762
Mid Yell	55	984
Sandwich, Lerwick	1	30
Scalloway	86	1,049
Voe, Lerwick	6	12
Walls, Lerwick	16	383
Whalsay, Lerwick	75	1,148
TOTAL	1,290	29,231
STIRLING:		
Alva	123	1,894
Avonbridge	56	346
Baker-street, Stirling	33	88
Balfron	212	1,942
Bannockburn	477	6,294
Blanefield	96	601
Bonnybridge	285	1,767
Bothkennar, Falkirk	61	745
Bridge of Allan	451	4,847
Buchlyvie	88	441

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
SCOTLAND—*continued.*		
STIRLING—*continued.*		£.
Cambusbarron	21	116
Camelon	163	249
Carron	37	425
Charing Cross, Grangemouth	290	1,280
Cowane-street, Stirling	38	117
Denny	289	4,660
Drymen	162	1,801
Drymen Station	19	106
Falkirk	733	9,099
Grahamston, Falkirk	187	1,319
Grangemouth	441	3,465
Hollandbush, Denny	63	385
Killearn, Glasgow	22	98
Kilsyth	672	4,818
Kippen	182	2,749
Larbert	267	1,807
Laurieston, Falkirk	30	106
Lennoxtown	79	707
Milngavie	177	1,682
Polmont	146	1,743
Polmont Station	72	407
Port-street, Stirling	28	218
St. Ninians	64	477
Slamannan	399	5,196
South Alloa, Alloa	25	23
Stenhousemuir	116	881
Stirling	1,633	18,456
TOTAL	8,237	81,355
SUTHERLAND:		
Bettyhill	10	114
Bonar Village	35	274
Brora	220	4,625
Dornoch	105	1,204
Durness	80	3,171
Golspie	166	2,865
Helmsdale	130	1,953
Kinlochbervie	3	24
Lairg	84	866
Lochinver	64	701
Melvich	26	168
Rogart	22	140
Rosehall	15	165
Scourie	6	372
Tongue	23	295
TOTAL	989	16,937
WIGTOWN:		
Ardwell	56	1,915
Cairnryan	30	104
Drummore	141	2,282
Garlieston	203	2,158
Glenluce	180	2,048
Isle of Whithorn	71	292
Kirkcolm	14	67
Kirkcowan	120	2,698
Kirkinner	82	136
Newton Stewart	1,045	9,559
Port Patrick	144	1,833
Port William	180	1,948
Stranraer	899	11,755
Whithorn	213	2,115
Wigtown	205	2,500
TOTAL	3,583	41,410

IRELAND.

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
IRELAND:		£.
ANTRIM:		
Ahoghill	90	2,311
Albert Bridge, Belfast	206	671
Antrim	505	13,112
Armoy	44	931
Ballintoy	6	225
Ballycarry	50	914
Ballycastle, Antrim	314	11,621
Ballyclare	352	10,890
Ballymacarrett, Belfast	1,395	12,118
Ballymena	1,280	35,117
Ballymoney	767	20,775
Ballynafeigh, Belfast	146	895
Balnamore	9	6
Belfast	8,738	221,766
Bloomfield	65	309
Bow-street, Lisburn	102	1,848
Broughshane	60	1,756
Bushmills	246	6,890
Carlisle-circus, Belfast	1,602	21,243
Carnlough	62	2,076
Carrickfergus	733	14,551
Clandeboye	40	1,450
Cliftonville, Belfast	704	7,836
Clough	77	2,337
Connswater, Belfast	245	2,142
Cromac-street, Belfast	504	3,839
Crumlin	159	5,072
Cullybackey	176	4,544
Cushendall	106	3,921
Cushendun	15	315
Dervock	54	847
Divis-street, Belfast	786	7,923
Doagh	67	1,601
Donegal-square, Belfast	862	14,993
Donegall-street, Belfast	86	654
Duncairn-street, Belfast	568	5,603
Dunmurry	153	3,330
Durham-street, Belfast	111	777
Edenderry, Belfast	185	3,418
Falls-road, Belfast	652	8,285
Glenarm	280	7,084
Gracehill	220	8,634
Great Victoria-street, Belfast	362	4,867
Grosvenor-street, Belfast	358	2,695
Harryville, Ballymena	42	311
Jennymount, Belfast	93	878
Kells	189	6,184
Larne	848	17,200
Ligoniel	113	1,143
Lisburn	1,627	40,201
Lisburn-road, Belfast	472	4,504
Malone-road, Belfast	1,277	14,723
Mountpottinger, Belfast	1,172	16,334
Muckamore	107	2,377
Newtownards-road, Belfast	44	221
North Queen-street, Belfast	861	9,281
Old Park-road, Belfast	681	4,536
Ormeau-road, Belfast	1,311	16,864
Peter's-hill, Belfast	532	3,811
Portglenone	187	5,736
Portrush	311	5,579
Queen's-square, Belfast	396	8,739
Randalstown	417	12,449
Rasharkin	49	1,068
Sandy-row, Belfast	54	248
Shankhill-road, Belfast	1,555	19,473
* Short Strand, Belfast	197	878
Sloan-street, Lisburn	28	274
Stranitown	428	5,135
Stranocum	13	45
Templepatrick	69	2,063
Toome Bridge	80	2,203

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
IRELAND—*continued.*		£.
ANTRIM—*continued.*		
Upper Meadow-street, Belfast	27	30
Waring-street, Belfast	1,155	21,021
White Abbey	320	4,893
Whitehouse	116	1,176
Willowfield, Belfast	61	270
Woodvale, Belfast	36	43
York-street, Belfast	2,031	22,353
TOTAL	40,441	734,436
ARMAGH:		
Armagh	955	19,757
Crossmaglen	123	3,503
Edenderry, Portadown	77	687
Forkhill	55	1,548
Glenanne	67	2,237
Hill-street, Lurgan	17	27
Keady	299	8,319
Loughgall	118	2,392
Lurgan	1,186	26,775
Market Hill	205	6,867
Middletown	18	230
Milford	59	1,147
Newtown Hamilton	131	3,500
Portadown	1,397	33,744
Poyntzpass	124	5,410
Queen-street, Lurgan	12	36
Rich Hill	123	2,831
Tandragee	298	9,958
Thomas-street, Armagh	17	145
Tynan	108	3,197
* Union-street, Lurgan	25	447
TOTAL	5,414	132,757
CARLOW:		
Bagenalstown	277	7,599
Borris	86	3,102
Carlow	1,040	18,190
Fenagh	30	232
Garryhill	72	420
Hacketstown	45	1,624
Leighlinbridge	54	1,712
Rathvilly	30	348
Tullow	286	6,812
TOTAL	1,920	40,039
CAVAN:		
Ardlogher	18	131
Arva	113	3,777
Bailieborough	197	7,516
Ballinagh	32	1,204
Ballyconnell	46	1,383
Ballyhaise	5	231
Ballyjames Duff	87	3,123
Bawnboy	29	950
Belturbet	244	5,234
Blacklion	148	5,308
Cavan	602	17,965
Clonegal	19	496
Cootehill	487	14,366
Crossdoney	32	851
Dowra	42	1,480
Drumconnick	22	195

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
IRELAND—*continued.*		
CAVAN—*continued.*		£.
Gowna	2	78
Killeshandra	316	8,932
Kilnaleck	9	115
Kingscourt	102	2,630
Mount Nugent	51	1,063
Mullagh	3	54
Redhills	10	322
Shercock	92	2,069
Stradone	51	1,337
Swanlinbar	42	1,045
Virginia	79	2,284
TOTAL	2,880	84,139
CLARE:		
Ballynacally	18	469
Ballyvaughan	37	1,640
Broadford	41	1,821
Burrin	6	98
Carrigaholt	6	141
Clare Castle	82	700
Corofin	82	3,490
Ennis	875	27,786
Ennistimon	147	4,712
Feakle	2	11
Jail-street, Ennis	5	84
Kildysart	39	1,346
Kilkee	164	3,490
Killaloe	190	3,681
Kilmaley, Ennis	18	584
Kilmihill	15	514
Kilrush	264	5,939
Knock	4	187
Labasheeda	15	631
Lahinch	62	1,251
Liscannor, Ennis	7	52
Lisdoonvarna	34	1,140
Lissycasey	6	145
Mountshannon	5	68
Miltown Malbay	147	6,119
Mullagh	7	89
Newmarket-on-Fergus	56	1,466
Quin	26	441
Scarriff	91	3,048
Six Mile Bridge	81	2,562
Tiermaclane	21	756
Tulla	94	3,195
TOTAL	2,647	77,656
CORK:		
Adrigole	15	235
Allihies	16	1,410
Ballinacurra	27	363
Ballincollig	498	3,362
Ballinspittle	19	190
Ballyclough	13	261
Ballycotton	38	666
Ballydehob	61	1,715
Ballyhooly	25	1,190
Ballyncen	85	3,668
Baltimore	80	1,703
Bandon	965	29,732
Bandon-road, Cork	72	684
Banteer	50	1,720
Bantry	422	14,635
Barrack Hill, Fermoy	29	45
Barrackton, Cork	840	2,806
Bere Island, Bantry	12	40
Blackpool, Cork	143	1,161
Blackrock	219	1,673

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
IRELAND—*continued.*		
CORK—*continued.*		£.
Blarney	58	689
Boherbue	19	113
Buttermarket, Cork	76	1,466
Buttevant	699	6,043
Capwell, Cork	172	1,480
Carrigaline	61	1,416
Carrigtwohill	18	51
Castlemartyr	62	2,015
Castletown Berehaven	188	9,097
Castletown Roche	36	577
Castletownsend	40	466
Charleville	239	4,522
Clonakilty	546	20,858
Cloyne	87	2,160
Coachford	61	1,152
Cork	5,907	111,832
Courtmacsherry	47	1,535
Crookhaven	44	1,376
Crookstown	25	166
Crosshaven	258	2,039
Doneraile	77	1,165
Douglas	108	1,604
Drimoleague	51	1,210
Drinagh	14	591
Dunmanway	345	12,444
Durrus	42	1,740
Eyeries	11	283
Fermoy	1,699	24,095
Glanmire	126	1,392
Glanmire-road, Cork	79	1,456
Glantane	14	117
Glanworth	28	350
Glengariff	53	1,276
Goleen	21	482
Grand Parade, Cork	58	203
Great George's-street, Cork	442	4,556
Harbour-row, Queenstown	87	549
Inchigeelagh	8	1
Innishannon	38	573
Kanturk	179	4,431
Kilbrittain	43	1,112
Kildorrery	83	2,053
Killavullen	32	432
Killeagh	46	1,382
Kilworth	41	515
King-street, Cork	333	3,236
Kinsale	739	12,753
Leap	105	4,130
Liscarroll, Buttevant	25	216
Macroom	293	7,000
Mallow	796	20,511
Midleton	323	6,110
Millstreet	188	6,130
Mitchelstown	354	4,457
Monkstown	114	979
Newmarket	68	1,436
North Main-street, Cork	98	471
Passage West	200	1,851
Queenstown	1,904	35,082
Rathcormack	89	1,167
Rosscarbery	87	2,215
Rushbrooke, Queenstown	20	159
St. Anne's Hill	33	625
St. Luke's, Cork	217	3,129
Schull	89	2,826
Skibbereen	412	10,312
Summercove	106	630
Sunday's Well, Cork	105	1,215
Timoleague	88	3,368
Toormore, Skibbereen	2	80
Union Hall, Leap	32	510
Whitegate	207	3,923
Youghal	714	15,178
TOTAL	23,738	450,023

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
IRELAND—*continued.*		
DONEGAL:		£.
Ardara	96	3,128
Arranmore	4	177
Ballintra	67	2,277
Ballybofey	88	2,677
Ballyshannon	312	8,445
Bunbeg	75	2,728
Buncrana	242	5,830
Bundoran	168	5,444
Burton Port	27	771
Carn or Carndonagh	178	5,680
Carrick	45	1,501
Carrigart, Letterkenny	19	310
Castlefin	55	1,726
Clonmany	17	566
Convoy	81	1,714
Creeslough	8	106
* Croaghross	9	142
Culdaff	15	161
Donegal	193	6,356
Doochary	3	21
Dunfanaghy	208	7,521
Dungloe	41	1,803
Dunkineely	32	952
Falcarragh	93	2,321
Glencolumbkille	30	554
Glenties	103	3,491
Gortahork	4	75
Greencastle	46	198
Gweedore, Letterkenny	3	12
Kerrykeel	34	734
Kilcar	32	1,086
Killybegs	71	2,319
Kilmacrennan	13	149
Kincasslagh	33	1,431
Letterkenny	490	11,998
Lettermacaward	4	56
Lifford	90	1,376
Malin	89	4,420
Milford	156	6,852
Mountcharles	62	1,687
Moville	372	8,439
Narin	12	216
Pettigo	159	5,762
Portsalon	18	437
Ramelton	175	4,874
Raphoe	98	2,558
Rathmullen	121	3,471
Stranorlar	104	3,393
Tamney, Letterkenny	38	749
TOTAL	4,433	128,694
DOWN:		
Annalong, Newry	39	802
Annsborough	29	567
Ardglass	95	2,921
Ballyhalbert	16	351
Ballynahinch	362	8,392
Ballywalter	67	2,154
Banbridge	937	22,022
Bangor	454	9,178
Bessbrook	211	5,000
Bryansford, Newry	18	160
Castlewellan	313	9,023
Clough	103	2,845
Comber	397	11,323
Crossgar	155	5,023
Donaghadee	302	10,629
Down or Downpatrick	849	16,515
Dromara	74	2,565
Dromore	608	14,288
Dundrum	147	2,175
Gilford	188	3,639
Grey Abbey	121	2,777
Groomsport	19	101
IRELAND—*continued.*		
DOWN—*continued.*		£.
Hillsborough	454	9,972
Hilltown	40	1,140
Holywood	787	11,130
Kilkeel	169	4,399
Killinchy	24	478
Killough	17	178
Killyleigh	141	5,184
Kircubbin	115	3,605
Laurencetown	21	346
Lenaderg	42	482
Loughbrickland	47	1,690
Loughinisland	124	1,912
Lower William-street, Newry	33	49
Mayo Bridge, Newry	25	593
Mill Isle	112	2,989
Moira	152	3,053
Newcastle	186	4,345
Newry	2,407	66,934
Newtownards	806	20,598
Portaferry	299	8,655
Rathfriland	248	7,177
Rosstrevor	329	6,880
Saintfield	292	9,748
Strangford	101	3,026
Sugar Island, Newry	716	7,235
Waringstown	77	1,253
Warrenpoint	452	13,064
TOTAL	13,720	328,565
DUBLIN:		
* Albert-road, Kingstown	14	127
Aungier-street, Dublin	2,045	21,328
Balbriggan	348	8,307
Balls Bridge, Dublin	499	5,194
Ballybrack	176	1,355
Blackrock	1,404	22,591
Blanchardstown	88	1,452
Blaquiere Bridge, Phibsborough, Dublin.	152	480
Booterstown	257	3,732
Cabinteely	45	783
Camden-street, Dublin	1,129	9,257
Capel-street, Dublin	1,299	18,630
Chapelizod	370	4,943
* Church-lane, Dublin	155	2,722
Clare-street, Dublin	322	3,723
Clondalkin	69	662
Clonsilla	47	415
Clontarf, Dublin	233	2,970
College Green, Dublin	3,136	52,699
Commons-street, Dublin	272	1,802
Cork-street, Dublin	359	3,715
Dalkey	618	5,833
Dame-street, Dublin	618	6,885
Donabate	18	131
Donnybrook, Dublin	110	571
Drumcondra, Dublin	285	2,603
Drumcondra-road, Dublin	389	3,782
Dublin	10,850	222,784
Duke-street, Dublin	148	821
Dundrum	499	4,337
Dunville-avenue, Dublin	46	192
Ellis's Quay, Dublin	1,131	20,018
Fairview, Dublin	512	4,667
Foxrock	34	158
Glasnevin, Dublin	114	887
* Grafton-street, Dublin	181	2,997
Granby-row, Dublin	1,095	12,136
* Grand Canal-street Upper, Dublin.	61	616
Great Britain-street, Dublin	215	754
Great Brunswick-street, No. 72, Dublin.	67	69

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
IRELAND—*continued.*		
DUBLIN—*continued.*		£.
Great Brunswick-street, No. 167, Dublin.	1,690	14,038
Great Denmark-street, Dublin	243	1,530
Harcourt-road, Dublin	1,047	9,984
Harcourt-street, Dublin	9	19
Harold's Cross, Dublin	207	1,640
High-street, Dublin	315	3,342
Howth	249	3,052
Inchicore, Dublin	1,481	12,538
Inn's Quay, Dublin	515	9,459
Island Bridge, Dublin	43	40
James-street, B.O., Dublin	694	8,003
Killiney	118	1,879
Kingstown	2,408	44,445
Leopardstown	40	389
Loughlinstown	46	541
Lower Baggot-street, Dublin	1,167	19,027
Lower Dorset-street, Dublin	801	7,335
Lower George's-street, Kingstown.	443	5,787
Lower Leeson-street, Dublin	130	822
Lower Mount-street, Dublin	947	7,996
Lucan	297	4,367
Malahide	219	3,478
Manor-street, Dublin	234	2,118
Merrion, Dublin	150	1,331
Merrion-row, Dublin	1,276	20,187
Milltown	40	412
Molesworth-street, Dublin	412	5,438
Monkstown	602	11,089
Nassau-street, Dublin	577	11,541
North Circular-road, Dublin	312	6,564
North King-street, Dublin	703	5,751
North Strand, Dublin	1,420	7,116
Northwall, Dublin	277	3,502
Parkgate-street, Dublin	671	6,732
Phibsborough, Dublin	721	7,017
Portobello Bridge, Dublin	1,294	15,419
Raheny	85	591
Ranelagh-road, Dublin	865	7,511
Rathcoole	29	735
Rathfarnham	238	2,244
Rathgar-road, Dublin	508	5,270
Rathmines, Dublin	1,952	24,247
Ringsend, Dublin	262	1,205
Rush	189	4,195
Sandycove, Kingstown	172	1,979
Sandymount, Dublin	609	6,093
Shankhill, Dublin	93	674
Sir John Rogerson's Quay, Dublin.	191	544
Skerries	118	2,328
* Stephen's-green West, Dublin	990	13,378
Stillorgan	229	2,063
Stoneview, Kingstown	969	9,203
Straffan Station	38	863
Summer Hill, Dublin	858	6,566
Swords	185	2,026
Talbot-street, Dublin	666	4,440
Tallaght	61	1,263
Terenure, Dublin	188	1,101
Thomas-street, Dublin	456	3,404
Upper Baggot-street, Dublin	1,177	14,364
Upper Clanbrassil-street, Dublin.	1,479	15,547
Upper Kevin-street, Dublin	1,020	12,822
Upper Leeson-street, Dublin	444	5,004
Usher's Quay, Dublin	300	4,917
Wentworth-place, Dublin	152	100
Westmoreland-street, Dublin	60	362
Whitehall-terrace, Dublin	101	233
TOTAL	65,892	876,328

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
IRELAND—*continued.*		
FERMANAGH:		£.
Ballinamallard	49	685
Belleek	139	4,298
Brookeborough	142	4,977
Derrygonnelly	44	1,092
Ederney	35	1,149
Enniskillen	1,072	17,436
Florence Court	77	1,931
Irvinestown	180	3,109
Kesh	69	2,777
Lisbellaw	54	789
Lisnaskea	173	4,572
Maguire's Bridge	42	741
Newtown Butler	159	5,193
Roslea	59	1,750
Tempo	51	892
TOTAL	2,345	51,391
GALWAY:		
Ahascragh	38	786
Ardrahan	48	1,690
Arran Island	23	527
Athenry	127	2,983
Aughrim	32	607
Ballinasloe	512	13,942
Ballyconneely	43	1,339
Ballygar	305	12,821
Ballymoe	28	791
Carna	10	835
Cashel	7	109
Castleblakeney	5	262
Claregalway	19	258
Cleggan	19	144
Clifden	274	8,351
Clonbern, Ballinasloe	2	70
Costelloe, Galway	5	30
Craughwell	20	675
Creggs	28	756
Dominick-street, Galway	22	378
Drumgriffin	13	216
Dunmore	122	5,132
Eyrecourt	87	3,194
Galway	1,468	32,204
Glenamaddy	40	1,294
Gort	251	5,088
Headford	62	2,451
Killimor	26	514
Kinvara	15	492
Kylemore	11	85
Laurencetown	27	542
Leenane	5	62
Letterfrack	82	3,139
Loughrea	233	8,612
Maam	14	907
Maam Cross-roads	7	213
Milltown, Tuam	15	234
Mount Bellew Bridge	51	1,631
Moycullen	52	2,311
Moylough	15	177
Oranmore	58	1,104
Oughterard	148	4,167
Portumna	161	5,221
Recess, Galway	16	311
Roundstone	52	808
Salthill, Galway	52	748
Spiddal	51	1,460
Toombeola	5	20
Tuam	396	10,848
Williamstown	19	559
Woodford	56	3,098
Woodlawn	32	954
TOTAL	5,209	145,150

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
IRELAND—*continued.*		
KERRY:		£.
Annascaul	9	418
Ardfert	92	3,626
Ballinskelligs	38	328
Ballybunion	39	770
Ballyheigue	16	103
Ballylongford	37	1,285
Brosna	17	672
Cahirciveen	132	5,650
Castlegregory	34	1,573
Castle Island	84	4,362
Causeway	5	185
Dingle	143	6,770
Farranfore	12	1,253
Fenit	17	166
Glenbeigh	20	167
Gneeveguilla	7	372
Kenmare	204	7,796
Kilgarvan	32	1,217
Killarney	637	18,523
Killorglin	132	2,555
Knocknagree	3	50
Listowel	260	6,029
Miltown, Killarney	41	835
Newtownsandes	3	150
Portmagee, Valencia Island	7	84
Sneem	54	2,473
Tarbert	106	2,322
Tralee	1,303	24,649
Valencia Island	124	4,523
Waterville	67	1,394
TOTAL	3,675	100,300
KILDARE:		
Athy	413	7,053
Ballymore Eustace	44	1,305
Ballytore	86	2,594
Brannockstown	36	226
Broadford	1	—
Carbury	16	284
Castledermot	68	722
Celbridge	153	3,065
Clane	50	1,030
Coolcarrigan	88	711
Curragh Camp	4,701	17,987
Donadea	9	26
Johnstown	15	106
Kilcock	85	1,576
Kilcullen	193	2,829
Kildare	136	3,047
Leixlip	139	2,016
Maynooth	146	3,706
Monasterevan	197	3,814
Naas	891	16,444
Newbridge	1,059	8,158
Rathangan	62	1,304
Robertstown	80	781
TOTAL	8,668	78,784
KILKENNY:		
Ballyragget	103	3,175
Callan	203	5,389
Castlecomer	161	4,274
Drangan	2	50
Freshford	50	1,438
Goresbridge	31	837
Gowran	64	2,248
Graigue	68	1,820
Innistioge	67	1,275
Johnstown	72	2,734
Kells	12	125
Kilkenny	1,920	33,890
Kilmanagh	8	74

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
IRELAND—*continued.*		
KILKENNY—*continued.*		£.
Kilmoganny	40	241
Knocktopher	24	388
Moincoin	7	1
Mullinavat	13	77
Nine Mile House	13	460
Piltown	207	7,315
Stoneyford	61	3,440
Thomastown	127	3,787
Urlingford	25	761
Windgap, Callan	5	53
TOTAL	3,283	73,852
KING'S:		
Ballycumber	14	82
Banagher	143	1,554
Belmont	2	4
Clara	102	1,563
Cloghan	71	1,560
Crinkle	419	1,551
Dunkerrin	1	3
Edenderry	344	5,807
Ferbane	63	1,608
Frankford	105	1,938
Geashill	18	166
Kinnitty	43	430
Moneygall	49	968
Parsonstown (or Birr)	1,134	25,444
Philipstown	65	1,923
Rhode	49	329
Sharavogue	2	—
Shinrone	91	3,484
Tullamore	604	11,021
TOTAL	3,319	59,435
LEITRIM:		
Ballinamore	124	3,676
Carrick-on-Shannon	334	9,113
Carrigallen	60	1,903
Dromahair	103	2,702
Dromod	100	2,866
Drumkeerin	77	3,585
Drumshambo	93	3,488
Drumsna	62	1,586
Kiltyclogher	31	1,189
Kinlough	13	274
Manorhamilton	138	3,578
Mohill	190	7,219
TOTAL	1,325	41,179
LIMERICK:		
Abbeyfeale	99	2,622
Adare	73	1,816
Ardagh	32	1,125
Askeaton	73	1,958
Athea	22	591
Ballingarry	92	3,732
Ballyhahill	2	26
Bruff	73	2,482
Bruree	17	516
Caher	4	31
Cahirconlish	17	329
Cappamore	61	2,704
Castleconnell	120	3,108
Clarina	19	322
Croom	51	1,715
Doon	20	350
Drumcollogher	29	821

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
IRELAND—*continued.*		
LIMERICK—*continued.*		£.
Edward-street, Limerick	351	1,905
Foynes	66	1,353
Galbally	28	511
* George-street, Limerick	20	138
Glin	53	1,375
Hospital	40	924
Kilfinane	117	3,531
Kilmallock	119	2,538
Kilmeedy	9	105
Kilteely	2	27
Knocklong	54	1,955
Knocknagashel	16	346
Limerick	3,875	81,134
Lisnagry, Limerick	24	318
Newcastle West	264	7,268
New-street, Limerick	42	26
Pallas Green	33	1,287
Pallaskenry	83	2,484
Patrickswell	19	159
Rathkeale	158	4,957
Rutland-street, Limerick	776	8,665
Shanagolden	36	617
The Docks, Limerick	20	34
The Markets, Limerick	211	1,807
Thomondgate, Limerick	49	202
Upper Clare-street, Limerick	26	36
Whitegate	9	313
William-street, Limerick	119	478
TOTAL	7,423	148,741
LONDONDERRY:		
Aghadowey	85	1,506
Ballyronan	8	56
Bellaghy	40	716
Bishop-street, Londonderry	514	4,170
Carlisle-road, Londonderry	316	1,715
Castledawson	115	3,345
Castlerock	71	919
Claudy	78	2,397
Coleraine	805	12,935
Creggan-street, Londonderry	122	288
Draperstown	166	4,705
Dungiven	189	4,365
Ebrington, Londonderry	145	314
Garvagh	200	7,233
Kilrea	331	9,377
Limavady	703	29,875
Londonderry	2,228	43,283
Maghera	202	5,615
Magherafelt	346	9,404
Magilligan	27	876
Moneymore	122	2,405
* Newtown, Limavady	22	450
Portstewart	69	875
The Rock, Londonderry	44	157
Tubbermore	38	370
Waterside, Coleraine	56	375
Waterside, Londonderry	516	5,258
TOTAL	7,558	152,984
LONGFORD:		
Ballinalee	26	972
Ballymahon	121	3,867
Drumlish	35	794
Edgeworthstown	98	2,901
Granard	162	5,776
Kenagh	14	359
Lanesborough	101	4,244
Longford	761	20,480
Newtown Forbes	72	1,392
TOTAL	1,390	40,785

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
IRELAND—*continued.*		
LOUTH:		£.
Ardee	223	5,799
Blackrock	13	240
Carlingford	187	4,774
Castlebellingham	124	2,947
Collon	62	1,044
Drogheda	1,872	39,176
Dublin-street, Dundalk	68	333
Dundalk	1,913	38,778
Dunleer	197	6,449
Flurrybridge	18	566
Greenore	46	281
Louth	61	1,981
Omeath	17	558
Quay-street, Dundalk	261	1,146
Termonfeckin	55	1,314
TOTAL	5,117	105,386
MAYO:		
Achill Sound, Westport	24	450
Balla	40	1,411
Ballaghaderin	465	19,115
Ballina	668	13,956
Ballindine	12	645
Ballinrobe	287	8,126
Ballycastle	54	1,881
Ballycroy	14	681
* Ballyfarna	1	—
Ballyglass	10	306
Ballyhaunis	374	12,828
Ballyvary	52	2,418
Belcarra	6	46
Belderrig	2	51
Belmullet	83	3,841
Castlebar	567	16,046
Charlestown	203	5,916
Claremorris	227	6,517
Clonbur	18	699
Cong	84	1,765
Crossmolina	37	1,376
Dry Mills	5	174
Dugort	66	3,450
Foxford	151	1,644
Geesala	2	26
Hollymount	45	2,024
Kilkelly	21	1,079
Killala	29	1,803
Kilmovee	3	46
Kiltimagh	103	4,451
Knock	30	612
Louisburgh	59	1,704
Mulrany	20	440
Newport	127	3,242
Swinford	269	8,236
Tourmakeady	42	1,486
Westport	501	16,181
TOTAL	4,701	144,672
MEATH:		
Ashbourne	24	637
Athboy	182	3,952
Canningstown	47	911
Clonee	12	96
Duleek	38	996
Dunsany	22	246
Dunshaughlin	29	1,142
Enfield	80	1,714
Kells	547	10,874
Moynalty	43	1,155
Moyvalley	7	183
Navan	817	13,532

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
IRELAND—*continued.*		
MEATH—*continued.*		£.
Nobber	8	186
Oldcastle	162	4,893
Slane	106	1,726
Summerhill	25	606
Trim	220	3,706
TOTAL	2,369	46,555
MONAGHAN:		
Ballybay	281	4,462
Carrickmacross	488	13,823
Castleblayney	421	11,382
Clones	516	14,715
Emyvale	59	1,886
Glasslough	54	1,265
Monaghan	621	17,706
Newbliss	152	4,033
Rockcorry	81	1,148
Scotstown	27	717
Smithborough	15	452
TOTAL	2,715	71,589
QUEEN'S:		
Abbeyleix	379	8,935
Ballacolla	33	1,174
Ballinakill	31	1,013
Ballybrittas	12	367
Ballybrophy	63	1,719
Ballylinan	30	868
Borris-in-Ossory	40	741
Clonaslee	47	1,327
Coolrain	16	193
Crettyard	16	281
Durrow	157	3,500
Maryborough	340	7,046
Mountmellick	207	4,312
Mountrath	332	9,276
Portarlington	359	9,512
Rathdowney	315	6,671
Stradbally	157	2,641
TOTAL	2,534	59,576
ROSCOMMON:		
Athleague	19	358
Ballinlough	105	3,950
Ballyfarnon	112	4,405
Boyle	891	27,698
Carrowbehy	66	2,872
Castlerea	267	7,349
Cootehall	15	159
Croghan	12	138
Elphin	115	4,118
Frenchpark	64	1,787
Knockroghery	17	255
Loughglynn	12	126
Roscommon	311	9,349
Strokestown	162	6,258
TOTAL	2,168	68,822
SLIGO:		
Aclare	36	1,211
Ballinfull	24	422
Ballisodare	59	3,477
Ballymote	205	7,786
Bunnanadden	9	186

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
IRELAND—*continued.*		
SLIGO—*continued.*		£.
Cliffoney	52	2,336
Collooney	172	6,593
Coolany	54	1,657
Doocastle	9	284
Dromore, West	35	979
Easky	53	1,884
Grange	6	61
Gurteen	24	864
Inniscrone	55	1,573
Riverstown	37	1,304
Skreen	26	1,418
Sligo	1,484	31,627
Tubbercurry	276	12,489
TOTAL	2,616	76,151
TIPPERARY:		
Aherlow	7	44
Ardfinnan	15	98
Ballingarry	19	680
Bansha	28	166
Birdhill	28	78
Borrisokane	156	4,994
Borrisoleigh	58	2,005
Cahir	746	12,431
Cappawhite	66	2,358
Carrick-on-Suir	456	11,118
Cashel	363	10,644
Clogheen	149	3,503
Clonmel	2,308	36,374
* Clonoulty	11	195
Cloughjordan	231	8,557
Coalbrook, Thurles	16	162
Dundrum	54	1,417
Emly	5	25
Fethard	211	3,627
Goold's Cross, Cashel	1	—
Kilcommon	5	173
Killenaule	38	1,203
Kilsheelan	29	62
Knockanore	16	492
Limerick Junction	44	805
Marlfield	28	67
Mullinahone	17	379
Nenagh	608	13,738
New Birmingham	3	22
Newport	64	1,288
Portroe	23	544
Roscrea	489	10,913
Templemore	658	8,625
Thurles	701	16,734
Tipperary	1,025	15,194
Toomevara	24	782
Upperchurch	5	9
TOTAL	8,705	169,506
TYRONE:		
Augher	25	619
Aughnacloy	204	7,375
Ballygawley	106	4,302
Benburb	39	1,037
Beragh	55	1,383
Caledon	89	958
Castlecaulfield, Dungannon	33	292
Castlederg	221	7,753
Clogher	213	10,041
Coagh	100	1,976
Coal Island	114	2,300
Cookstown	814	16,360

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
IRELAND—*continued.*		
TYRONE—*continued.*		£.
Donaghmore	57	1,741
Dromore	211	5,282
Drumquin	143	4,632
Dunamanagh	53	1,111
Dungannon	854	16,876
Fintona	224	6,272
Fivemiletown	387	13,973
Gortin	114	4,455
Moy	166	5,136
Newtown Stewart	234	6,523
Omagh	996	24,816
Plumbridge	78	2,606
Pomeroy	75	2,319
Scotch-street, Dungannon	1	15
Sion Mills	83	1,461
Six Mile Cross	68	1,391
Stewartstown	131	3,574
Strabane	713	15,022
Trillick	68	1,344
Urney	7	10
TOTAL	6,676	172,956
WATERFORD:		
Abbeyside, Dungarvan	9	87
Ardmore	46	446
Ballyduff	13	237
Ballymacarberry	16	817
Ballytruckle, Waterford	5	3
Barrack-street, Waterford	176	637
Bonmahon	28	1,140
Cappoquin	170	3,907
Conna	4	4
Dungarvan	320	8,975
Dunmore, East	156	1,507
Ferrybank	43	325
Glenmore	12	50
Kilmacthomas	52	1,636
Kilrossanty	13	2
King-street, Waterford	13	138
Lismore	200	3,730
Newtown, Waterford	48	198
Passage East	50	423
Portlaw	161	3,855
Ring, Dungarvan	4	53
Stradbally	4	2
Tallow	182	4,208
* Thomas-street, Waterford	134	2,260
Tramore	280	4,582
Waterford	1,800	32,407
TOTAL	3,939	71,629
WESTMEATH:		
Athlone	1,910	30,949
Ballinahowen, Athlone	23	735
Ballinea	6	78
Ballynacargy	47	1,316
Castlepollard	214	5,257
Castletown Geoghegan	20	162
Clonmellon	24	204
Collinstown	24	438
Delvin	71	3,254
Hill of Down	3	9
Kilbeggan	132	2,502
Killucan	103	1,927
Kinnegad	44	753
Moate	224	4,747
Moyvore	24	804

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
IRELAND—*continued.*		
WESTMEATH—*continued.*		£.
Mullingar	1,229	18,817
Multifarnham	14	108
Rathowen	40	866
Slanemore, Mullingar	15	36
Street	11	118
Tyrrell's Pass	51	636
TOTAL	4,229	73,716
WEXFORD:		
Arthurstown	64	2,169
Ballycanew	54	1,404
Ballycarney	19	40
Bannow	52	857
Bridgetown	7	135
Broadway, Wexford	12	180
Camolin	28	512
Castlebridge, Gorey	32	353
Clonroche	2	4
Courtown Harbour	50	489
Duncannon	141	1,023
Enniscorthy	718	14,927
Ferns	71	1,660
Fethard	67	1,612
Gorey	395	7,453
Inch	24	519
Killinick, Wexford	3	17
Kilmore Quay, Wexford	9	96
Kilmuckridge, Gorey	18	183
New Ross	637	15,550
Newtown Barry	227	6,289
North Main-street, Wexford	142	1,262
Oylgate	1	50
Rosslare, Wexford	11	61
Shillelagh	119	2,300
Taghmon	29	487
Wellington Bridge, Wexford	6	38
Wexford	1,573	33,833
TOTAL	4,511	93,503
WICKLOW:		
Annamoe	30	1,028
Arklow	328	7,413
Ashford	74	1,399
Aughrim	48	886
Baltinglass	241	6,609
Blessington	119	3,818
Bray	1,385	23,870
Carnew	58	1,668
Coolkenno	18	192
Delgany	138	1,960
Dunlavin	119	1,779
Enniskerry	154	2,020
Greystones	167	2,086
Kiltegan	62	2,068
Main-street, Bray	319	2,091
Newcastle, Greystones	9	131
Newtown Mount Kennedy	101	1,285
Ovoca	74	844
Rathdrum	172	2,818
Roundwood, Greystones	2	63
Tinahely	98	1,834
Wicklow	594	10,016
TOTAL	4,310	75,878

ISLANDS IN THE BRITISH SEAS.

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
		£.
ALDERNEY:		
Alderney	658	6,895
GUERNSEY:		
Catel	15	50
Guernsey	3,164	46,984
Les Gravées	49	98
Market-place, Guernsey	350	4,321
St. Andrew's	60	431
St. Martin's	110	542
St. Peter-in-the-Wood	20	42
St. Sampson's	241	3,049
TOTAL	4,009	55,517
SARK:		
Sark	26	157
ISLE OF MAN:		
Athol-street, Douglas	189	711
Ballasalla	116	1,510
Ballaugh	73	1,797
Bucks-road, Douglas	522	2,355
Castletown	602	6,978
Douglas	3,041	26,958
Foxdale	57	135
* Isle of Man	199	3,568
Kirk Andreas	15	21
Kirkmichael	104	1,811
Kirk Onchan	21	66
Laxey	94	757
Market-place, Douglas	97	286
Peel	302	2,209
Port Erin	109	778
Port St. Mary	165	1,204
Ramsey	800	9,126
St. John's, Douglas	35	222
Shore-road, Douglas	199	1,035
Station, Douglas	76	313
* Strand-street, Douglas	1	—
The Crescent, Douglas	40	282
Union Mills	14	28
TOTAL	6,871	62,150
JERSEY:		
Beaumont	85	449
Cheapside	64	560
David-place, Jersey	434	7,112
First Tower	68	254
Five Oaks	35	113
George Town, Jersey	41	279
Gorey	403	2,165
Grouville	50	367
Havre-des-Pas	51	545
Jersey	4,072	73,435
Millbrook	65	702
Rouge Bouillon	40	109
St. Aubin's	205	2,016
St. John's Church	25	90
St. Martin's	16	116
St. Mary's	—	—
St. Owen's	19	91
St. Peter's	114	186
Samares	16	135
TOTAL	5,803	88,724

ABSTRACT—ENGLAND.

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.	COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
		£.			£.
Bedfordshire	29,592	501,936	Middlesex	1,084,881	15,692,780
Berkshire	58,675	1,007,268	Monmouth	46,199	6[illegible],780
Bucks	32,084	570,531	Norfolk	68,007	1,325,963
Cambridgeshire	36,639	714,086	Northampton	53,642	812,402
Cheshire	115,486	1,682,650	Northumberland	76,662	848,687
Cornwall	38,469	648,935	Nottingham	63,569	875,780
Cumberland	27,834	315,326	Oxford	42,045	800,559
Derby	68,031	1,008,640	Rutland	3,849	61,183
Devon	111,937	1,548,539	Salop	46,499	773,532
Dorset	36,265	598,356	Somerset	93,576	1,510,182
Durham	130,563	1,447,725	Stafford	185,358	2,606,848
Essex	174,641	2,717,819	Suffolk	59,143	1,177,350
Gloucester	150,309	2,561,700	Surrey	507,266	7,123,202
Hampshire	192,434	2,942,205	Sussex	149,334	2,431,477
Hereford	22,382	364,768	Warwick	219,899	3,159,063
Herts	54,881	998,465	Westmoreland	8,382	111,389
Huntingdon	9,819	220,472	Wilts	49,961	837,800
Kent	320,520	4,944,907	Worcester	71,358	1,179,349
Lancaster	517,588	6,193,691	York	268,222	3,643,432
Leicester	51,080	686,459			
Lincoln	73,292	1,170,863	Total	5,350,373	78,510,099

ABSTRACT—WALES.

Anglesea	6,920	65,052	Glamorgan	126,186	1,646,931
Brecon	7,319	120,003	Merioneth	6,089	62,007
Cardigan	7,097	120,210	Montgomery	8,175	109,532
Carmarthen	14,096	283,794	Pembroke	13,201	248,503
Carnarvon	19,381	172,040	Radnor	3,224	59,409
Denbigh	18,102	197,585			
Flint	12,502	146,782	Total	242,292	3,231,848

ABSTRACT—SCOTLAND.

COUNTY.	YEAR 1894. Number of Accounts remaining Open on the 31st December 1894.	YEAR 1894. Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
		£.
Aberdeen	19,611	183,695
Argyle	5,007	67,243
Ayr	23,797	234,211
Banff	4,942	50,753
Berwick	2,531	31,097
Bute	1,101	11,948
Caithness	2,193	19,095
Clackmannan	2,759	29,067
Cromarty	148	1,620
Dumbarton	6,520	60,372
Dumfries	5,431	57,081
Edinburgh	27,711	234,330
Fife	13,256	138,076
Forfar	14,545	114,251
Haddington	3,185	32,145
Inverness	4,778	45,577
Kincardine	1,968	16,361
Kinross	636	9,930
Kirkcudbright	2,556	29,670
Lanark	43,900	391,178
Linlithgow	4,978	46,079
Moray	4,562	48,581
Nairn	489	5,148
Orkney	1,173	21,105
Peebles	1,050	13,110
Perth	8,622	92,928
Renfrew	8,716	76,002
Ross	4,200	56,858
Roxburgh	3,166	31,613
Selkirk	1,231	11,373
Shetland	1,290	29,231
Stirling	8,237	81,355
Sutherland	989	16,937
Wigtown	3,583	41,410
Total	238,861	2,329,430

ABSTRACT—IRELAND.

Antrim	40,441	734,436
Armagh	5,414	132,757
Carlow	1,920	40,039
Cavan	2,880	84,139
Clare	2,647	77,656
Cork	23,738	450,023
Donegal	4,433	128,694
Down	13,720	328,565
Dublin	65,892	876,328
Fermanagh	2,345	51,391
Galway	5,209	145,150
Kerry	3,675	100,300
Kildare	8,668	78,784
Kilkenny	3,283	73,852
King's	3,319	59,435
Leitrim	1,325	41,179
Limerick	7,423	148,741
Londonderry	7,558	152,984
Longford	1,390	40,785
Louth	5,117	105,386
Mayo	4,701	144,672
Meath	2,369	46,555
Monaghan	2,715	71,589
Queen's	2,534	59,576
Roscommon	2,168	68,822
Sligo	2,616	76,151
Tipperary	8,705	169,506
Tyrone	6,676	172,956
Waterford	3,939	71,629
Westmeath	4,229	73,716
Wexford	4,511	93,503
Wicklow	4,310	75,878
Total	259,870	4,975,177

ABSTRACT—ISLANDS IN THE BRITISH SEAS.

	YEAR 1894.	
	Number of Accounts remaining Open on the 31st December 1894.	Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
		£.
ALDERNEY	658	6,895
GUERNSEY	4,009	55,517
ISLE OF MAN	6,871	62,150
JERSEY	5,803	88,724
SARK	26	157
TOTAL	17,367	213,443

ABSTRACT—UNITED KINGDOM.

	YEAR 1894.	
	Number of Accounts remaining Open on the 31st December 1894.	Amount, inclusive of Interest, standing to Credit of all Open Accounts on the 31st December 1894.
		£.
ENGLAND	5,350,373	78,510,099
WALES	242,292	3,231,848
ENGLAND AND WALES	5,592,665	81,741,947
SCOTLAND	238,861	2,329,430
IRELAND	259,870	4,975,177
ISLANDS IN THE BRITISH SEAS	17,367	213,443
TOTAL	6,108,763	89,259,997

Chas. D. Lang, Controller,
Savings Bank Department,
3 July 1895.

Algernon Turnor, Financial Secretary,
General Post Office,
5 July 1895.

POST OFFICE SAVINGS BANKS.

RETURN, arranged according to Counties, showing the Number of Accounts of Depositors in Post Office Savings Banks in the United Kingdom remaining Open on 31 December 1894, together with the Amount, inclusive of Interest, but excluding Fractions of a Pound, standing to the Credit of those Accounts.

(Mr. Conybeare.)

Ordered, by The House of Commons, *to be Printed,*
5 *July* 1895.

[*Price* 9 *d.*]

POST OFFICE TELEGRAPHS.

AN ACCOUNT showing the Gross Amount Received and Expended on account of the TELEGRAPH SERVICE during the Year ended 31st March 1894, and the BALANCE of the RECEIPTS over the EXPENDITURE; prepared in pursuance of Section 4 of the 39th Vict. c. 5;

AND

A STATEMENT additional to the above ACCOUNT, prepared in pursuance of the same Section.

Treasury Chambers,
1 March 1895.

JOHN T. HIBBERT.

(PRESENTED PURSUANT TO ACT 39 VICT. c. 5, s. 4.)

Ordered, by The House of Commons, *to be Printed,*
4 *March* 1895.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
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95.

POST OFFICE TELEGRAPHS.

AN ACCOUNT showing the Gross Amount Received and Expended on account of the TELEGRAPH SERVICE in the Year ended 31st March 1894, and the BALANCE of the EXPENDITURE over RECEIPTS. (Pursuant to Act 39 Vict. c. 5, s. 4.)

	£. s. d.	£. s. d.	£. s. d.
Gross Amount received by the Post Office in respect of Telegrams, Private Wire Rentals, Special Wire Rentals, &c., in the Year ended 31st March 1894, as per Finance Accounts, page 23		2,891,327 4 11	
Less,—Amount paid to Cable Companies, &c.	352,738 15 11		
and Telegram Monies Refunded, &c.	4,323 18 6½		
		357,062 14 5½	
			2,534,264 10 5½
Value of Telegraph Services performed for other Public Departments without Remuneration			44,941 12 3
Balance of Expenditure over Receipts			178,438 19 7¼
		£.	2,757,645 2 3¾

	£. s. d.
Amount expended by the Post Office in respect of Salaries, Rent, Maintenance of Telegraphs, &c., as per Appropriation Account, in the Year ended 31st March 1894	2,641,019 12 11¾
Amount expended by the Office of Works, London, from the Grant for Revenue Department Buildings in respect of the Telegraph Service (not shown separately in the Appropriation Account)	63,872 7 5
Amount expended by the Stationery Office in respect of the Telegraph Service (not shown separately in the Appropriation Account)	37,048 – –
Amount expended by the Office of Public Works, Dublin, from the Grant for Public Buildings, Ireland, in respect of the Telegraph Service (not shown separately in the Appropriation Account)	5,062 5 3
Amount expended by the Inland Revenue Department in respect of the issue of Stamps used on Telegrams (not shown separately in the Appropriation Account)	411 – –
Amount expended by the Exchequer and Audit Department in auditing the Accounts of the Telegraph Service	1,676 5 2
Amount expended by the Treasury for Rates and Contributions in lieu of Rates, in respect of the Telegraph Service	8,555 11 6
£.	2,757,645 2 3¾

F. E. Smith,
Principal Book-keeper.

James J. Cardin,
Receiver and Accountant General.

General Post Office,
15 December 1894.

STATEMENT additional to the foregoing ACCOUNT, prepared in accordance with the following Paragraph of Sect. 4 of 39 Vict. c. 5, viz., "There shall be added to such Account a Statement of the Amount expended during the said Year on account of the Annual Charge for the Securities created for the purpose of the Telegraph Acts, 1868 to 1870, and any Acts amending the same, and of the Surplus, if any, which, after deducting from the said Balance the Amount of such Annual Charge, remains as a Sinking Fund for the Redemption of the said Securities; and a Statement of the Mode of Application of such Surplus."

	£.	s.	d.	£.	s.	d.
Capital Stock (Consols) created in respect of money raised for the Purchases of Telegraphs, &c., viz.:—						
Under 32 & 33 Vict. c. 73	7,588,757	–	–			
„ 34 & 35 Vict. c. 75	1,079,043	–	–			
„ 36 & 37 Vict. c. 83	1,347,152	2	11			
„ 39 Vict. c. 5	525,486	–	5			
„ 40 & 41 Vict. c. 30	407,735	2	9			
	10,948,173	6	1			
Less,—Stock purchased and cancelled:						
(1.) On account of Surplus Balances:—	£.	s.	d.			
Period to 31st December 1870	54,771	17	8			
Year to 31st December 1871	12,830	3	3			
	67,602	–	11			
	10,880,571	5	2			
(2.) With the unexpended balance of the Post Office Telegraphs Capital Account in August 1891	11,907	10	9			
£.	10,868,663	14	5	Interest at 2¾ per cent. for year to 5 January 1894	298,888	5	–
Amount expended on account of the charge for the Year ended 31st March 1894					298,888	5	–
Excess of Expenditure over Receipts, as shown by the foregoing Account					178,438	19	7
DEFICIENCY of Telegraph Revenue, in the Year ended 31st March 1894, to meet Expenditure and the Interest on Telegraph Stock created				£.	477,327	4	7

The Total of the Deficiency to the 31st March 1894 was 5,406,584 *l.* 5 *s.* 11 *d.*, as shown below, viz.:—

	£.	s.	d.
Deficiency for the Year to 31st December 1872 (*vide* Parliamentary Paper, No. 65 of 1877)	118,966	15	1
Ditto - - - ditto - - - - - 1873 - - - - ditto - - - ditto - -	177,988	11	4
Ditto - - - ditto - - - - - 1874 - - - - ditto - - - ditto - -	207,898	–	5
Ditto - for the Fifteen Months to 31st March 1876 (*vide* Parliamentary Paper, No. 67 + + of 1877) - - - - - - - - - - - - - -	191,633	14	7
Deficiency for the Year ended 31st March 1877 (*vide* Parliamentary Paper, No. 30 of 1878)	187,259	–	11
Ditto - - ditto - - 31st March 1878 - - - ditto - - No. 35 of 1879)	189,066	8	2
Ditto - - ditto - - 31st March 1879 - - - ditto - - No. 61 of 1880)	114,119	12	5
Ditto - - ditto - - 31st March 1880 - - - ditto - - No. 23 of 1881)	29,909	2	7
Ditto - - ditto - - 31st March 1881 - - - ditto - - No. 47 of 1882)	984	7	3
Ditto - - ditto - - 31st March 1882 - - - ditto - - No. 42 of 1883)	112,524	16	1
Ditto - - ditto - - 31st March 1883 - - - ditto - - No. 51 of 1884)	142,223	10	8
Ditto - - ditto - - 31st March 1884 - - - ditto - - No. 73 of 1885)	346,114	4	3
Ditto - - ditto - - 31st March 1885 - - - ditto - - No. 60 of 1886)	362,767	3	9
Ditto - - ditto - - 31st March 1886 - - - ditto - - No. 29 of 1887)	371,554	6	–
Ditto - - ditto - - 31st March 1887 - - - ditto - - No. 31 of 1888)	471,889	16	11
Ditto - - ditto - - 31st March 1888 - - - ditto - - No. 388 of 1888)	332,501	2	2
Ditto - - ditto - - 31st March 1889 - - - ditto - - No. 46+ of 1890)	265,183	5	8
Ditto - - ditto - - 31st March 1890 - - - ditto - - No. 21 of 1890–91)	220,902	19	4
Ditto - - ditto - - 31st March 1891 - - - ditto - - No. 19 of 1892)	231,032	14	7
Ditto - - ditto - - 31st March 1892 - - - ditto - - No. 37 of 1893)	389,166	16	2
Ditto - - ditto - - 31st March 1893 - - - ditto - - No. 451 of 1893)	465,570	13	–
Ditto - - ditto - - 31st March 1894, as above - - - - - -	477,327	4	7
£.	5,406,584	5	11

Treasury Chambers,
February 1895.

E. W. Hamilton.

POST OFFICE TELEGRAPHS.

AN ACCOUNT showing the Gross Amount Received and Expended on account of the TELEGRAPH SERVICE during the Year ended 31 March 1894, and the BALANCE of the RECEIPTS over the EXPENDITURE; prepared in pursuance of Section 4 of the 39th Vict. c. 5;

AND

A STATEMENT additional to the above ACCOUNT, prepared in pursuance of the same Section.

(*Presented pursuant to Act* 39 *Vict. c.* 5, *s.* 4.)

Ordered, by The House of Commons, *to be Printed,*
4 *March* 1895.

[*Price* $\frac{1}{2}d.$]

95. *Under* 1 *oz.*

YEAR ENDED 31st MARCH 1895.

AN ACCOUNT of the GROSS PUBLIC INCOME and EXPENDITURE in the Year ended the 31st day of March 1895; together with the Balances in the Exchequer at the Commencement and at the Termination of the Year, and the Amounts received into or issued from the Exchequer in respect of Funded and Unfunded Debt Created or Redeemed in the said Year.

Treasury Chambers,
30 April 1895.

JOHN T. HIBBERT.

(*Presented pursuant to Act* 38 & 39 *Vict. c.* 45, *s.* 4.)

Ordered, by The House of Commons, *to be Printed,*
1 *May* 1895.

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YEAR ENDED 31ST MARCH 1895.

Part I.—AN ACCOUNT of the PUBLIC INCOME and EXPENDITURE of the UNITED KINGDOM of GREAT BRITAIN and IRELAND,

In the Year ended the 31st March 1895, prepared in compliance with Section 4 of the Sinking Fund Act, 1875 (38 & 39 Vict. c. 45).

INCOME.

	£.	s.	d.
Customs	20,115,000	–	–
Excise	26,050,000	–	–
Stamps (excluding Fee, &c. Stamps)	14,440,000	–	–
Land Tax and House Duty	2,450,000	–	–
Property and Income Tax	15,600,000	–	–
Post Office	10,760,000	–	–
Telegraph Service	2,580,000	–	–
Crown Lands (net)	410,000	–	–
Interest on Advances	412,976	10	9
Miscellaneous:			
Allowance out of the Profits of Issue received from the Bank of England, per Act 24 Vict. c. 3	168,934	4	3
Mint, Seignorage on Silver, &c.	240,901	7	8
Net Profit, Post Office and Trustee Savings Banks	35,100	9	10
Fee, &c. Stamps	823,724	9	6
Repayment from Naval Defence Account, under Finance Act, 1894	288,857	2	6
Other Miscellaneous Receipts	308,268	5	8
	1,865,785	19	5
Total Income £.	94,683,762	10	2

EXPENDITURE.

	£.	s.	d.	£.	s.	d.
I.—CONSOLIDATED FUND SERVICES.						
NATIONAL DEBT SERVICES:						
Permanent or Fixed Annual Charge:						
Funded Debt:						
Interest and Management				16,246,821	13	10
Terminable Annuities				6,422,410	1	–
Unfunded Debt:	£.	s.	d.			
Interest on Exchequer Bills	48,794	10	–			
Ditto - Treasury Bills	274,297	7	5			
Ditto - Exchequer Bonds	116,441	17	6			
Ditto - Deficiency Advances	12,064	6	1			
Ditto - Ways and Means Advances	10,232	3	8			
				461,830	4	8
Adjustments under the Finance Act, 1894:						
Interest on Imperial Defence Loan, unrepaid on 31st March 1894	26,405	3	2			
Interest on Naval Defence Loan, unrepaid on 31st March 1894	124,269	13	9			
				150,674	16	11
New Sinking Fund				1,718,263	3	7
						25,000,000 – –
OTHER CONSOLIDATED FUND SERVICES:						
Civil List				407,774	3	1
Annuities and Pensions				316,757	15	7
Salaries and Allowances				81,618	3	9
Courts of Justice				514,632	17	11
Miscellaneous Charges				321,637	18	–
						1,642,420 18 4
II.—SUPPLY SERVICES.						
Army and Ordnance Factories				17,900,000	–	–
Navy				17,545,000	–	–
Civil Services				18,915,000	–	–
Customs and Inland Revenue Departments				2,646,000	–	–
Post Office				6,869,000	–	–
Telegraph Service				2,674,000	–	–
Packet Service				727,000	–	–
						67,276,000 – –
Total Expenditure £.						93,918,420 18 4
Excess of Income over Expenditure in the Year ended 31st March 1895						765,341 11 10
£.						94,683,762 10 2

Part II.—AN ACCOUNT of the BALANCES of PUBLIC MONEY

Remaining in the Exchequer on the 1st day of April 1894; of the Receipts and Payments (not being Income and Expenditure, as shown in Part I.), in the Year ended the 31st March 1895; and of the Balances in the Exchequer on that day.

RECEIPTS.

	£. s. d.	£. s. d.
Balances in the Exchequer on the 1st April 1894 — At the Bank of England	5,160,561 8 9	
Balances in the Exchequer on the 1st April 1894 — At the Bank of Ireland	816,557 10 –	
		5,977,118 18 9
Repayment of Advances:		
Bullion	700,000 – –	
Sardinian Loan	62,018 10 6	
Adjustments under the Finance Act, 1894:		
Imperial Defence	26,405 3 2	
Naval Defence, *see* Part I. (contra)	124,269 13 9	
		912,693 7 5
Raised by Creation of Debt:		
For Supply Purposes:		
By Treasury Bills	6,515,900 – –	
Under National Debt Redemption Act, 1889:		
By Treasury Bills	3,411,500 – –	
Under Imperial Defence Act, 1888:		
By Treasury Bills	2,600,000 – –	
Under Naval Defence Act, 1889:	£. s. d.	
By Exchequer Bonds	696,000 – –	
By Treasury Bills	900,000 – –	
	1,596,000 – –	
Under Barracks Act, 1890:		
By Terminable Annuity chargeable on Army Votes	670,000 – –	
Under Telegraph Act, 1892:		
By Terminable Annuity chargeable on Telegraph Vote	90,000 – –	
		14,883,400 – –
Temporary Advances for Deficiency	9,400,000 – –	
Temporary Advances for Ways and Means	4,300,000 – –	
		13,700,000 – –
Casual Receipts:		
Suez Canal Shares, drawn and paid off		60,672 17 4
Excess of Income over Expenditure in the Year ended 31st March 1895		765,341 11 10
	£.	36,299,226 15 4

PAYMENTS.

	£. s. d.	£. s. d.	£. s. d.
Issues to meet other Expenditure:			
Under Imperial Defence Act, 1888		50,000 – –	
Under Barracks Act, 1890		670,000 – –	
Under Telegraph Act, 1892		90,000 – –	
			810,000 – –
Advances:			
Bullion		—	615,000 – –
Redemption of Debt:			
For Supply Purposes:			
Treasury Bills	6,404,500 – –		
Exchequer Bills	111,400 – –		
		6,515,900 – –	
Under National Debt Redemption Act, 1889:			
Exchequer Bonds	3,046,500 – –		
Treasury Bills	365,000 – –		
		3,411,500 – –	
Under Imperial Defence Act, 1888 (Part II.):			
Treasury Bills	2,750,000 – –		
Less,—			
Paid off by National Debt Commissioners out of New Sinking Fund, 1894–95	150,000 – –		
		2,600,000 – –	
Under Naval Defence Act, 1889:			
Treasury Bills	3,350,000 – –		
Less,—			
Paid off by National Debt Commissioners out of New Sinking Funds, 1893–94 and 1894–95	2,450,000 – –		
	900,000 – –		
	£. s. d.		
Exchequer Bonds	1,392,000 – –		
Less,—			
Paid off by National Debt Commissioners out of New Sinking Fund, 1893–94	696,000 – –		
	696,000 – –		
		1,596,000 – –	
			14,123,400 – –
Temporary Advances for Deficiency		9,400,000 – –	
Temporary Advances for Ways and Means		5,050,000 – –	
			14,450,000 – –
Balances in the Exchequer on the 31st March 1895 — At the Bank of England		5,516,354 13 5	
Balances in the Exchequer on the 31st March 1895 — At the Bank of Ireland		784,472 1 11	
			6,300,826 15 4
		£.	36,299,226 15 4

Treasury, 13 April 1895.

E. W. HAMILTON.

I hereby certify, pursuant to the provisions of the Act 38 & 39 Vict. c. 45, s. 4, that the foregoing Accounts are correct.

Exchequer and Audit Department, 22 April 1895.

C. L. Ryan,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

PUBLIC INCOME AND EXPENDITURE.

YEAR ENDED 31st MARCH 1895.

AN ACCOUNT of the Gross Public Income and Expenditure in the Year ended the 31st day of March 1895; together with the Balances in the Exchequer at the Commencement and at the Termination of the Year, and the Amounts received into or issued from the Exchequer in respect of Funded and Unfunded Debt Created or Redeemed in the said Year.

(*Presented pursuant to Act* 38 *&* 39 *Vict. c.* 45, *s.* 4.)

Ordered, by The House of Commons, *to be Printed,*
1 *May* 1895.

[*Price* $\frac{1}{2}$ *d.*]

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PUBLIC INCOME AND EXPENDITURE.

RETURN to an Order of the Honourable The House of Commons, dated 13 June 1895;—*for*,

RETURN "of NET PUBLIC INCOME and NET PUBLIC EXPENDITURE under certain specified Heads, as represented by RECEIPTS into and ISSUES out of the EXCHEQUER from 1875–76 to 1894-95, inclusive (in continuation of Parliamentary Paper, No. 227, of Session 1894)."

Treasury Chambers,
5 July 1895.

R. W. HANBURY.

(*Mr. Secretary Fowler.*)

Ordered, by The House of Commons, *to be Printed*,
6 *July* 1895.

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EXPLANATORY REMARKS.

THE Account of Exchequer transactions, which appears on the first pages of the Finance Accounts of the United Kingdom, constitutes what is considered to be the National Balance Sheet of each financial year. It gives, on the one side, the total receipts paid into the Exchequer as Revenue; and, on the other side, the total issues made out of the Exchequer to meet payments charged against Revenue.

The figures, however, include many items on both sides of the Account which are so closely connected with one another as to justify the set-off of the particular receipts against the corresponding payments, or *vice versâ*; and in this Return, for which Sir Henry H. Fowler has moved for some years, the set-off is (so far as is possible) made, the object being that the true cost of the Imperial Government, so far as it falls on the general taxpayer or the community at large, may be shown in broad detail over a series of years. The Return, in short, is an extension of the system now adopted for many years of appropriating extra receipts in aid of Expenditure; the result of which is to bring out smaller totals on both sides of the Account.

Thus:—According to the Finance Accounts for 1894–95 the total	£.
Revenue (page 8) amounted to - - - - - - - - -	94,683,762
and the total Expenditure chargeable against Revenue (page 9) to - -	93,918,421
The Revenue, therefore, exceeded the Expenditure by - - - -	765,341
In Sir H. Fowler's Return the Revenue (page 17) is set down at - -	82,551,191
and the Expenditure (page 29) at - - - - - - - - -	81,785,850
There is, therefore, brought out the same result, viz., a surplus of - -	765,341
It will be seen that the difference in the amount both of the Revenue and Expenditure as given in the two Accounts is - - - - -	12,132,571

Before this difference is accounted for, it is necessary to explain the basis of the Return, and to reconcile the figures which it contains with those in the Finance Accounts.

Part I. gives as Public Income:

1. The amounts received into the Exchequer in respect of Revenue derived from taxes.
2. The amounts received into the Exchequer in respect of Revenue derived from other sources, viz.:—
   - (1.) Postal and Telegraph Revenue, together with such extra receipts as are cognate to Postal Services, *less* the Expenditure incurred on those services, as represented by Exchequer issues on account of Post Office, Telegraph, and Packet Services.
   - (2.) Revenues of the Crown (though according to some authorities these receipts might be set off against the Civil List Expenditure).
   - (3.) Interest and dividends on the Suez Canal Shares belonging to Her Majesty's Government, who, in pursuance of the terms of purchase, now enjoy the full rights and privileges of shareholders in the Company.*

The

* The sum received in former years (200,000*l.*) from the Khedive of Egypt, as interest for the money with which the shares were purchased, was set off against the Debt charges; inasmuch as the purchase money was borrowed. The repayment, however, of the loan was completed by the 1st April 1894.

The amounts received into the Exchequer under the remaining head of Revenue, viz., Miscellaneous Revenue (less the receipts cognate to the Postal Services), are set off against the heads of Expenditure to which they most appropriately belong.

Part II. classifies Public Expenditure under certain specified heads, viz. :—

1. National Debt Services.
2. Naval and Military Expenditure.
3. Civil Services, grouped under three main sub-heads, viz. :
   (1.) Civil List and Civil Administration.
   (2.) Public Education.
   (3.) Charges transferred from Local to Imperial Funds, and other Expenditure of a local character.
4. Customs and Inland Revenue (Collection of Taxes).
5. Special Services (if any), which do not fall under the other heads, such as Expenditure incurred under the National Debt (Conversion) Act, 1888.

Under this classification all charges belonging to each head or sub-head are brought together; that is, those which are included among *Consolidated Fund* Services and as such are permanent charges, as well as those which are included among *Supply* Services and as such are annual charges. From the gross totals so arrived at under the prescribed heads there are deducted the items of receipt which can properly be set off against those totals; such items being extracted from the Exchequer receipts classified in the Finance Accounts as "Miscellaneous Revenue."

It should, however, be stated that the classification of Expenditure proceeds on broad lines only. It does not attempt to be exhaustive. For instance, the charges borne on Civil Votes in respect of buildings, stationery, &c., for the Revenue Departments are not eliminated from expenditure on civil administration, and transferred to the services to which they more properly belong. Indeed, a detailed classification would in many instances be impossible; for it could only be done with precision when the final accounts of the various Votes are rendered, and they are not yet rendered for the past year when this Return is issued. Moreover, numerous transfers of charges from one service to another would greatly enhance the complication of the Return.

The figures in this Return and the Finance Accounts have next to be reconciled.

Part I.—INCOME.

The figures relating to Revenue derived from Taxes are identical in both Returns; so also are those relating to Crown Lands and the receipts from the Suez Canal Shares.

It is only with respect to Postal Services that explanation on the Income side is needed.

	£.	£.
Postal Revenue		10,760,000
Telegraph Revenue		2,580,000
Total in Finance Accounts for 1894–95 (p. 8)		13,340,000
Deduct,—Expenditure in Finance Accounts for 1894–95 (p. 9), viz.: —		
(1.) Post Office	6,869,000	
(2.) Telegraph Service	2,674,000	
(3.) Packet Service	727,000	
	10,270,000	
Less,—Charges transferred—		
To National Debt Services: (Charges connected with borrowing under Telegraph Act, 1892)	16,938	
To Civil Services: (Rates on Telegraph premises)	4,258	
	21,196	
		10,248,804
Total in Sir H. Fowler's Return for 1894–95 (p. 17)		3,091,196

Part II.—EXPENDITURE.

I.—National Debt Services:

Appendix A. shows in detail how the figure under this head is arrived at. Thus, for the year 1894–95 (p. 39):—

	£.	£.
The Permanent or Fixed Annual Charge		25,000,000
Total in Finance Accounts (p. 9)		25,000,000
Add,—Other charges connected with capital liabilities transferred from:—		
(1.) Consolidated Fund (Civil) Services:		
(b) Russian-Dutch Loan Annuity	43,554	
(2.) Naval and Military Supply Services (Charges connected with borrowing under Imperial Defence and Barracks Acts.)	136,362	
(3.) Civil Supply Services (Charge connected with Trustee Savings Banks and Friendly Societies Deficiency.)	21,710	
(4.) Post Office, Telegraph Service, and Packet Service (Charges connected with borrowing under the Telegraph Act.)	16,938	
		218,564
		25,218,564
Deduct,—Cognate receipts under the heads of "Interest, &c.," and "Miscellaneous Revenue" (p. 39)		240,652
Total in Sir H. Fowler's Return (pp. 29 and 39)		24,997,912

II.—Naval and Military Expenditure:

Appendix B. shows in detail how the figure under this head is arrived at. Thus, for the year 1894-95 (p. 51):—

Supply Services:	£.
1. Army (including Ordnance Factories)	17,900,000
2. Navy	17,545,000
Total in Finance Accounts (p. 9)	35,445,000
Add,—Charge on Consolidated Fund in respect of Annuity under Indian Army Pension Deficiency Act, 1885	150,000
	35,595,000

Deduct,—

	£.	£.
(1.) Charges transferred from Naval and Military Supply Services:		
(a) To National Debt Services (as above)	136,362	
(b) To Civil Services (Contribution in lieu of rates for Ordnance Factories.)	9,540	
		145,902
(2.) Cognate receipts under head of "Miscellaneous Revenue"		305,535
		451,437
Total in Sir H Fowler's Return (pp. 29 and 51)		35,143,563

	£.	£.
III.—Civil Services:		
1. Charged on Consolidated Fund:—		
(a) Civil List	407,774	
(b) Annuities and Pensions	316,758	
(c) Salaries and Allowances	81,618	
(d) Courts of Justice	514,633	
(e) Miscellaneous Services	131,638	
(f) Exchequer Contribution to Ireland	40,000	
		1,492,421
2. Supply Services		18,915,000
Total in Finance Accounts for 1894-95 (p. 9)		20,407,421
Add,—Expenditure of local character transferred:—	£.	
1. From Postal Services (p. 4)	4,258	
2. From Naval and Military Services (p. 5)	9,540	
		13,798
		20,421,219
Deduct,—		
(1.) Charges connected with capital liabilities, borne on:	£.	
(a) Consolidated Fund (p. 5)	43,554	
(b) Votes (p. 5)	21,710	
	65,264	
(2.) Cognate receipts under head of "Miscellaneous Revenue"	1,337,495	
		1,402,759
Total in Sir H. Fowler's Return (p. 29)		19,018,460
IV.—Customs and Inland Revenue:	£.	
1. Customs	835,000	
2. Inland Revenue	1,811,000	
Total in Finance Accounts for 1894–95 (p. 9)		2,646,000
Deduct,—Cognate receipts under head of "Miscellaneous Revenue"		85
Total in Sir H. Fowler's Return (p. 29)		2,645,915

The smaller totals in both sides of the Account of Sir H. Fowler's Return, as compared with the National Balance Sheet in the Finance Accounts, can now be accounted for. It is due to two main causes:—

	£.	£.
1. The setting off the postal expenditure against the postal receipts, viz. (as above at p. 4)		10,248,804
2. The setting off of miscellaneous receipts against corresponding payments, viz.:—	£.	
(a) National Debt Services	240,652	
(b) Naval and Military Expenditure	305,535	
(c) Civil Services	1,337,495	
(d) Customs and Inland Revenue	85	
		*1,883,767
		12,132,571

	£.	£.
* These receipts set off against payments, viz.		1,883,767
correspond with the head of Revenue classified in the Finance Accounts as "Miscellaneous," viz.	1,865,786	
with the addition of a receipt of	17,981	
representing interest on the Sardinian Loan, which has hitherto been brought to account under the head of "Interest on Suez Canal Shares, &c.," but which, in consequence of the changed character of the Suez Canal receipts, and their being no longer suited to be set off against any expenditure, will, in future, be included under the head of Miscellaneous Revenue.		1,883,767

This

This Return, as the heading of it shows, is a Return relating to payments into the Exchequer on account of Revenue, and to issues out of the Exchequer on account of Expenditure charged against Revenue. But as the main object of the Return is to show the true burden on the taxpayer, and as the Revenue now transferred to the Local Taxation Accounts is, like the bulk of the Exchequer Revenue, paid by the taxpayer, the Return might be considered incomplete if no reference were made to the changes which in 1889–90, 1890–91, and 1891–92 were effected in the arrangements whereby relief is afforded in aid of local taxation.

Such relief previously consisted of sums which were voted annually by Parliament, and were handed over as "grants in aid" to local authorities, to meet expenditure of a local character, such as that on roads, the administration of the Poor Law, criminal prosecutions, police, pauper lunatics, &c. Pursuant to the Acts 51 & 52 Vict. c. 41, and 52 & 53 Vict. c. 50, these grants in England and Scotland, which amounted respectively to (about) 2,600,000*l.*, and in Scotland to (about) 300,000*l.*, were discontinued ; and in lieu thereof the receipts from the excise licenses collected in England and Scotland, amounting respectively to (about) 3,000,000*l.* and 320,000*l.*, were handed over to the local authorities. From this substitution of licenses for grants the local authorities in Great Britain derived some advantage ; and in order that Ireland, to whom local government was not extended, might secure an equivalent advantage, she received a grant of 40,000*l.* out of the Consolidated Fund, pursuant to the Act 54 & 55 Vict. c. 48, s. 5.

Further than this ; the relief in aid of local taxation was extended, and the extension took the form of the assignment of portions of other taxes to local purposes.

1. In the first instance, half the Probate Duty, and, subsequently to 1893-94, an equivalent share of the "Estate Duty," imposed by the Act 57 & 58 Vict. c. 30, was assigned in the fixed proportions of 80 per cent. to England, 11 per cent. to Scotland, and 9 per cent. to Ireland, pursuant to the Acts 51 & 52 Vict. cs. 41 and 60 ; and

2. In the second instance, a surtax on beer (3*d.* per barrel) and on spirits (6*d.* per gallon) was imposed and distributed between the three kingdoms in the same proportions, pursuant to the Acts 53 Vict. c. 8, and 53 & 54 Vict. c. 60.

In order to show these arrangements, there are added :

(1.) at the foot of pp. 15 to 17, Part I. (Exchequer Receipts), the amounts of Local Taxation Revenue which are handed over to Local Authorities ; and

(2.) at the foot of pp. 26 to 28, Part II. (Exchequer Issues), the expenditure which is met out of such Revenue by Local Authorities in England, Scotland, and Ireland, and which may be measured by the amounts thus placed at their disposal.

5 July 1895.

E. W. HAMILTON.

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PART I.

INCOME.

PART I.—INCOME (*NET* EXCHEQUER RECEIPTS), 1875–76 TO 1894–95.

	1875–76.			1876–77.		
I. REVENUE DERIVED FROM TAXES:	£.	£.	£.	£.	£.	£.
1. CUSTOMS	—	—	20,020,000	—	—	19,922,000
2. EXCISE	—	—	27,626,000	—	—	27,736,000
3. STAMPS:						
(a) Death Duties	—	5,784,984		—	5,860,781	
(b) General Stamps (exclusive of Fee, &c. Stamps)	—	4,426,264		—	4,265,124	
TOTAL STAMPS	—	—	10,211,248	—	—	10,125,905
4. LAND TAX	—	—	1,090,000	—	—	1,078,000
5. HOUSE DUTY	—	—	1,406,000	—	—	1,454,000
6. PROPERTY AND INCOME TAX	—	—	4,109,000	—	—	5,280,000
TOTAL REVENUE derived from TAXES	—	—	**64,462,248**	—	—	**65,595,905**
II. REVENUE DERIVED FROM OTHER SOURCES:						
1. POST OFFICE SERVICES:						
(a) POSTAL REVENUE	5,950,000			6,000,000		
„ Extra Receipts	141,978			183,387		
(b) TELEGRAPH REVENUE	1,245,000			1,305,000		
„ Extra Receipts	26,277			11,734		
(c) PACKET SERVICE (Extra Receipts)	55,069			52,457		
		7,418,324			7,552,578	
Deduct,—						
Postal Expenditure	*2,981,544*			*3,158,700*		
Telegraph Expenditure	*1,018,420*			*1,137,528*		
Packet Service Expenditure	*884,054*			*850,889*		
		4,884,018			*5,147,117*	
TOTAL (Net) RECEIPTS from POST OFFICE SERVICES	—	2,534,306		—	2,405,461	
2. CROWN LANDS	—	395,000		—	410,000	
TOTAL REVENUE derived from OTHER SOURCES	—	—	**2,929,306**	—	—	**2,815,461**
			67,391,554			**68,411,366**
EXCESS of EXPENDITURE over INCOME	—	—	—	—	—	—
		£.	67,391,554		£.	68,411,366

PART I.—INCOME (*NET* EXCHEQUER RECEIPTS), 1875–76 TO 1894–95.

1877–78.			1878–79.			1879–80.		
£.	£.	£.	£.	£.	£.	£.	£.	£.
—	—	19,969,000	—	—	20,316,000	—	—	19,326,000
—	—	27,464,000	—	—	27,400,000	—	—	25,300,000
—	5,958,334		—	5,589,725		—	6,233,098	
—	4,216,760		—	4,251,235		—	4,190,526	
—	—	10,175,094	—	—	9,840,960	—	—	10,423,624
—	—	1,074,000	—	—	1,076,000	—	—	1,047,000
—	—	1,596,000	—	—	1,644,000	—	—	1,623,000
—	—	5,820,000	—	—	8,710,000	—	—	9,230,000
—	—	**66,098,094**	—	—	**68,986,960**	—	—	**66,949,624**
6,150,000			6,240,000			6,350,000		
204,150			413,801			210,901		
1,310,000			1,335,000			1,420,000		
18,768			13,171			14,652		
94,395			71,522			103,996		
	7,777,313			8,073,494			8,099,549	
3,184,859			*3,272,457*			*3,332,416*		
1,135,788			*1,105,781*			*1,103,825*		
763,000			*777,600*			*772,820*		
	5,083,647			*5,155,838*			*5,209,061*	
—	2,693,666		—	2,917,656		—	2,890,488	
—	410,000		—	410,000		—	390,000	
—	—	**3,103,666**	—	—	**3,327,656**	—	—	**3,280,488**
		69,201,760			**72,314,616**			**70,230,112**
—	—	2,640,197	—	—	2,291,817	—	—	2,840,698
	£.	71,841,957		£.	74,606,433		£.	73,070,810

Part I.—INCOME (*NET* EXCHEQUER RECEIPTS)—*continued.*

	1880–81.			1881–82.		
I. REVENUE DERIVED FROM TAXES:	£.	£.	£.	£.	£.	£.
1. CUSTOMS	—	—	19,184,000	—	—	19,287,000
2. EXCISE	—	—	25,300,000	—	—	27,240,000
3. STAMPS:						
(a) Death Duties	—	6,657,393		—	7,055,969	
(b) General Stamps (exclusive of Fee, &c. Stamps)	—	4,421,088		—	4,327,549	
TOTAL STAMPS	—	—	11,078,481	—	—	11,383,518
4. LAND TAX	—	—	1,050,000	—	—	1,045,000
5. HOUSE DUTY	—	—	1,690,000	—	—	1,680,000
6. PROPERTY AND INCOME TAX	—	—	10,650,000	—	—	9,945,000
TOTAL REVENUE derived from TAXES	—	—	**68,952,481**	—	—	**70,580,518**
II. REVENUE DERIVED FROM OTHER SOURCES:						
1. POST OFFICE SERVICES:						
(a) POSTAL REVENUE	6,700,000			7,000,000		
„ Extra Receipts	202,015			212,985		
(b) TELEGRAPH REVENUE	1,600,000			1,630,000		
„ Extra Receipts	18,444			13,090		
(c) PACKET SERVICE (Extra Receipts)	87,111			70,660		
		8,607,570			8,926,735	
Deduct,—						
Postal Expenditure	*3,414,670*			*3,606,301*		
Telegraph Expenditure	*1,236,857*			*1,363,188*		
Packet Service Expenditure	*716,934*			*708,542*		
		5,368,461			*5,678,031*	
TOTAL (Net) RECEIPTS from POST OFFICE SERVICES	—	3,239,109		—	3,248,704	
2. CROWN LANDS	—	390,000		—	380,000	
TOTAL REVENUE derived from other SOURCES	—	—	**3,629,109**	—	—	**3,628,704**
			72,581,590			**74,209,222**
EXCESS of EXPENDITURE over INCOME	—	—	—	—	—	—
		£.	72,581,590		£.	74,209,222

Part I.—INCOME (*NET* EXCHEQUER RECEIPTS)—*continued.*

1882–83.			1883–84.			1884–85.		
£.	£.	£.	£.	£.	£.	£.	£.	£.
—	—	19,657,000	—	—	19,701,000	—	—	20,321,000
—	—	26,930,000	—	—	26,952,000	—	—	26,600,000
—	7,295,929		—	7,398,828		—	7,720,195	
—	4,545,071		—	4,221,172		—	4,204,805	
—	—	11,841,000	—	—	11,620,000	—	—	11,925,000
—	—	1,045,000	—	—	1,070,000	—	—	1,065,000
—	—	1,755,000	—	—	1,805,000	—	—	1,885,000
—	—	11,900,000	—	—	10,718,000	—	—	12,000,000
—	—	**73,128,000**	—	—	**71,866,000**	—	—	**73,796,000**
7,300,000			7,730,000			7,905,000		
246,748			274,426			265,547		
1,710,000			1,745,000			1,760,000		
14,853			13,601			15,287		
70,003			70,000			107,623		
	9,341,604			9,833,027			10,053,457	
3,827,973			*4,506,755*			*4,665,185*		
1,506,699			*1,703,732*			*1,727,919*		
719,625			*721,100*			*728,625*		
	6,054,297			*6,931,587*			*7,121,729*	
—	3,287,307		—	2,901,440		—	2,931,728	
—	380,000		—	380,000		—	380,000	
—	—	**3,667,307**	—	—	**3,281,440**	—	—	**3,311,728**
		76,795,307			**75,147,440**			**77,107,728**
—	—	—	—	—	—	—	—	1,049,772
	£.	76,795,307		£.	75,147,440		£.	78,157,500

Part I.—INCOME (*NET* EXCHEQUER RECEIPTS)—*continued.*

	1885-86.			1886-87.		
	£.	£.	£.	£.	£.	£.
I. REVENUE DERIVED FROM TAXES:						
1. CUSTOMS	—	—	19,827,000	—	—	20,155,000
2. EXCISE	—	—	25,460,000	—	—	25,250,000
3. STAMPS:						
(a) Death Duties	—	7,436,607		—	7,401,957	
(b) General Stamps (exclusive of Fee, &c. Stamps)	—	4,153,393		—	4,428,043	
TOTAL STAMPS	—	—	11,590,000	—	—	11,830,000
4. LAND TAX	—	—	1,040,000	—	—	1,070,000
5. HOUSE DUTY	—	—	1,850,000	—	—	1,910,000
6. PROPERTY AND INCOME TAX	—	—	15,160,000	—	—	15,900,000
TOTAL REVENUE derived from TAXES	—	—	**74,927,000**	—	—	**76,115,000**
II. REVENUE DERIVED FROM OTHER SOURCES:						
1. POST OFFICE SERVICES:						
(a) POSTAL REVENUE	8,150,000			8,450,000		
„ Extra Receipts	269,626			333,171		
(b) TELEGRAPH REVENUE	1,740,000			1,830,000		
„ Extra Receipts	13,510			14,358		
(c) PACKET SERVICE (Extra Receipts)	79,900			104,420		
		10,253,036			10,731,949	
Deduct,—						
Postal Expenditure	*4,792,710*			*5,435,841*		
Telegraph Expenditure	*1,741,969*			*1,932,101*		
Packet Service Expenditure	*731,014*			*724,900*		
		7,265,693			*8,092,842*	
TOTAL (Net) RECEIPTS from POST OFFICE SERVICES	—	2,987,343		—	2,639,107	
2. CROWN LANDS	—	380,000		—	370,000	
TOTAL REVENUE derived from other SOURCES	—	—	**3,367,343**	—	—	**3,009,107**
			78,294,343			**79,124,107**
EXCESS of EXPENDITURE over INCOME	—	—	2,642,543	—	—	—
		£.	80,936,886		£.	79,124,107

Part I.—INCOME (*NET* EXCHEQUER RECEIPTS)—*continued.*

1887–88.			1888–89.			1889–90.		
£.	£.	£.	£.	£.	£.	£.	£.	£.
—	—	19,630,000	—	—	20,067,000	—	—	20,424,000
—	—	25,620,000	—	—	25,600,000	—	—	24,160,000
—	8,241,683		—	6,557,886		—	6,843,475	
—	4,758,317		—	5,712,114		—	6,216,525	
—	—	13,000,000	—	—	12,270,000	—	—	13,060,000
—	—	1,030,000	—	—	1,020,000	—	—	1,035,000
—	—	1,940,000	—	—	1,940,000	—	—	1,965,000
—	—	14,440,000	—	—	12,700,000	—	—	12,770,000
—	—	**75,660,000**	—	—	**73,597,000**	—	—	**73,414,000**
8,650,000			9,100,000			9,450,000		
289,466			367,279			36,525		
1,950,000			2,080,000			2,320,000		
15,078			12,503			13,016		
82,893			41,755			†4,122		
	10,987,437			11,601,537			11,823,663	
5,402,398			*5,666,817*			*5,463,205*		
1,936,683			*1,961,518*			*2,172,455*		
697,901			*637,502*			*664,000*		
	8,036,982			*8,265,837*			*8,299,660*	
—	2,950,455		—	3,335,700		—	3,524,003	
—	390,000		—	430,000		—	430,000	
—	—	**3,340,455**	—	—	**3,765,700**	—	—	**3,954,003**
		79,000,455			**77,362,700**			**77,368,003**
—	—	—	—	—	—	—	—	—
	£.	79,000,455		£.	77,362,700		£.	77,368,003

PAYMENTS TO LOCAL TAXATION ACCOUNTS. (*See* page 7, above.)

	1888–89.		1889–90.
	£.		£.
1. ADDITIONAL BEER AND SPIRIT DUTIES:			
(a.) Customs	—	—	—
(b.) Excise	—	—	—
2. EXCISE LICENCES	—	—	2,970,000
3. SHARE OF PROBATE DUTY	1,400,000	—	2,215,520
TOTAL £.	**1,400,000**	£.	**5,185,520**

† In 1889–90, and thenceforward, "Extra Receipts" in respect of Packet Service are appropriated in aid of the Vote for that Service.

Part I.—INCOME (*NET* EXCHEQUER RECEIPTS)—*continued.*

	1890–91.			1891–92.		
I. REVENUE DERIVED FROM TAXES:	£.	£.	£.	£.	£.	£.
1. CUSTOMS	—	—	19,480,000	—	—	19,736,000
2. EXCISE	—	—	24,788,000	—	—	25,610,000
3. STAMPS:						
(a) Death Duties	—	7,443,290		—	8,242,416	
(b) General Stamps (exclusive of Fee, &c. Stamps)	—	6,016,710		—	5,457,584	
TOTAL STAMPS	—	—	13,460,000	—	—	13,700,000
4. LAND TAX	—	—	1,030,000	—	—	1,050,000
5. HOUSE DUTY	—	—	1,570,000	—	—	1,434,000
6. PROPERTY AND INCOME TAX	—	—	13,250,000	—	—	13,810,000
TOTAL REVENUE derived from TAXES	—	—	**73,578,000**	—	—	**75,340,000**
REVENUE DERIVED FROM OTHER SOURCES:						
1. POST OFFICE SERVICES:						
(a) POSTAL REVENUE	9,880,000			10,150,000		
„ Extra Receipts	18,514			13,160		
(b) TELEGRAPH REVENUE	2,380,000			2,480,000		
„ Extra Receipts	27,760			25,448		
		12,306,274			12,668,608	
Deduct,—						
Postal Expenditure	*5,682,562*			*6,126,481*		
Telegraph Expenditure	*2,268,171*			*2,485,305*		
Packet Service Expenditure	*706,230*			*701,136*		
		8,656,963			*9,312,922*	
TOTAL (Net) RECEIPTS from POST OFFICE SERVICES	—	3,649,311	—	—	3,355,686	—
2. CROWN LANDS	—	430,000	—	—	430,000	—
3. INTEREST AND DIVIDENDS ON SUEZ CANAL SHARES	—	—	—	—	—	—
TOTAL REVENUE derived from other SOURCES	—	—	**4,079,311**	—	—	**3,785,686**
			77,657,311			**79,125,686**
EXCESS of EXPENDITURE over INCOME	—	—	—	—	—	—
		£.	77,657,311		£.	79,125,686

PAYMENTS TO LOCAL

	1890–91.			1891–92.
1. ADDITIONAL BEER AND SPIRIT DUTIES:	£.			£.
(a.) Customs	189,592	—	—	212,213
(b.) Excise	1,046,000	—	—	1,184,213
2. EXCISE LICENCES	3,334,419	—	—	3,391,738
3. SHARE OF PROBATE DUTY and (subsequently to 1893-94) of "ESTATE DUTY"	2,404,401	—	—	2,793,668
	£. **6,974,412**		£.	**7,581,832**

Part I.—INCOME (*NET* EXCHEQUER RECEIPTS)—*continued.*

1892–93.			1893–94.			1894–95.		
£.	£.	£.	£.	£.	£.	£.	£.	£.
—	—	19,715,000	—	—	19,707,000	—	—	20,115,000
—	—	25,360,000	—	—	25,200,000	—	—	26,050,000
—	8,350,588		—	7,578,796		—	8,714,941	
—	5,454,412		—	5,281,204		—	5,725,059	
—	—	13,805,000	—	—	12,860,000	—	—	14,440,000
—	—	1,040,000	—	—	1,035,000	—	—	1,015,000
—	—	1,410,000	—	—	1,425,000	—	—	1,435,000
—	—	13,470,000	—	—	15,200,000	—	—	15,600,000
—	—	**74,800,000**	—	—	**75,427,000**	—	—	**78,655,000**
10,400,000			10,470,000			10,760,000		
4,691			—			—		
2,480,000			2,540,000			2,580,000		
3,367			—			—		
—	12,888,058		—	13,010,000		—	13,340,000	
6,513,000			*6,721,000*			*6,869,000*		
2,591,037			*2,657,844*			*2,652,804*		
721,081			*723,000*			*727,000*		
—	*9,825,118*		—	*10,101,844*		—	*10,248,804*	
—	3,062,940	—	—	2,908,156	—	—	3,091,196	
—	430,000	—	—	420,000	—	—	410,000	
—	—	—	—	—	—	—	394,995	
—	—	**3,492,940**	—	—	**3,328,156**	—	—	**3,896,191**
		78,292,940			**78,755,156**			**82,551,191**
—	—	—	—	—	169,436	—	—	—
	£.	78,292,940		£.	78,924,592		£.	82,551,191

TAXATION ACCOUNTS. (*See* page 7, above.)

1892–93.			1893–94.			1894–95.		
		£.			£.			£.
—	—	200,148	—	—	196,888	—	—	195,675
—	—	1,171,241	—	—	1,135,781	—	—	1,125,866
—	—	3,433,627	—	—	3,472,253	—	—	3,538,942
—	—	2,409,187	—	—	2,359,030	—	—	2,153,059
	£.	**7,214,203**		£.	**7,163,952**		£.	**7,013,542**

PART II.

EXPENDITURE.

PART II.—EXPENDITURE (*NET* EXCHEQUER ISSUES), 1875-76 TO 1894-95.

	1875-76.			1876-77.		
	£.	£.	£.	£.	£.	£.
I. NATIONAL DEBT SERVICES:						
For details, *see* Appendix A.	—	—	**26,743,882**	—	—	**27,153,148**
II. NAVAL AND MILITARY EXPENDITURE:						
For Details, *see* Appendix B.	—	—	**24,804,078**	—	—	**25,477,366**
III. CIVIL SERVICES:						
1. CIVIL LIST AND CIVIL ADMINISTRATION:						
(*a*) Charged on Consolidated Fund	1,493,706			1,483,125		
(*b*) Voted	6,506,302			6,423,003		
	8,000,008			7,906,128		
Less,—Extra Receipts	*1,812,816*			*1,988,892*		
TOTAL (Net)	—	6,187,192		—	5,917,236	
2. PUBLIC EDUCATION	2,483,335			2,695,628		
Less,—Extra Receipts	*28,923*			*39,294*		
TOTAL (Net)	—	2,454,412		—	2,656,334	
3. CHARGES TRANSFERRED FROM LOCAL TO IMPERIAL FUNDS AND OTHER EXPENDITURE OF A LOCAL CHARACTER	4,133,764			4,219,210		
Less,—Extra Receipts	*107,699*			*109,496*		
TOTAL (Net)	—	4,026,065		—	4,109,714	
TOTAL, CIVIL SERVICES	—	—	**12,667,669**	—	—	**12,683,284**
IV. CUSTOMS AND INLAND REVENUE:						
CUSTOMS	994,504			988,283		
Less,—Extra Receipts	*58,088*			*56,492*		
		936,416			931,791	
INLAND REVENUE	1,699,889			1,777,997		
Less,—Extra Receipts	*46,865*			*52,027*		
		1,653,024			1,725,970	
TOTAL (Net)	—	—	**2,589,440**	—	—	**2,657,761**
V. SPECIAL SERVICES:						
1. EXPENSES CONNECTED WITH THE PURCHASE OF SHARES IN THE SUEZ CANAL (SO FAR AS NOT PROVIDED FOR BY LOAN)	—	76,565		—	—	
TOTAL, SPECIAL SERVICES	—	—	**76,565**	—	—	—
			66,881,634			**67,971,559**
EXCESS of INCOME over EXPENDITURE	—	—	509,920	—	—	439,807
		£.	67,391,554		£.	68,411,366

Part II.—Expenditure (*Net* Exchequer Issues)—*continued.*

	1877-78.			1878-79.		
	£.	£.	£.	£.	£.	£.
I. NATIONAL DEBT SERVICES:						
For Details, *see* Appendix A. - - - - -	—	—	**27,386,447**	—	—	**27,453,010**
II. NAVAL AND MILITARY EXPENDITURE:						
For Details, *see* Appendix B. - - - -	—	—	**28,562,465**	—	—	**30,249,360**
III. CIVIL SERVICES:						
1. Civil List and Civil Administration:						
(*a*) Charged on Consolidated Fund - -	1,560,876			1,544,732		
(*b*) Voted - - - - - - - - -	6,472,277			6,513,111		
	8,033,153			8,057,843		
Less,—Extra Receipts - - - - -	*1,959,374*			*1,984,713*		
Total (Net) - - -	—	6,073,779		—	6,073,130	
2. Public Education - - - - - -	3,063,299			3,412,256		
Less,—Extra Receipts - - - - -	*32,657*			*32,513*		
Total (Net) - - -	—	3,030,642		—	3,379,743	
3. Charges transferred from Local to Imperial Funds and other Expenditure of a Local Character - -	4,324,225			4,925,538		
Less,—Extra Receipts - - - - -	*120,564*			*156,209*		
Total (Net) - - -	—	4,203,661		—	4,769,329	
Total, Civil Services - - -	—	—	**13,308,082**	—	—	**14,222,202**
IV. CUSTOMS AND INLAND REVENUE:						
Customs - - - - - - - - - -	965,547			962,722		
Less,—Extra Receipts - - - - -	*55,874*			*49,229*		
		909,673			913,493	
Inland Revenue - - - - - - -	1,722,720			1,828,447		
Less,—Extra Receipts - - - - -	*47,430*			*60,079*		
		1,675,290			1,768,368	
Total (Net) - - -	—	—	**2,584,963**	—	—	**2,681,861**
			71,841,957			**74,606,433**
Excess of Income over Expenditure - -	—	—	—	—	—	—
		£.	71,841,957		£.	74,606,433

Part II.—EXPENDITURE (*NET* EXCHEQUER ISSUES)—*continued.*

1879-80.			1880-81.			1881-82.		
£.	£.	£.	£.	£.	£.	£.	£.	£.
—	—	**27,454,606**	—	—	**28,223,236**	—	—	**28,279,409**
—	—	**28,496,519**	—	—	**25,781,602**	—	—	**27,401,998**
1,539,701			1,520,111			1,507,808		
6,528,181			6,778,658			7,198,971		
8,067,882			8,298,769			8,706,779		
2,048,993			*2,033,129*			*2,183,459*		
—	6,018,889		—	6,265,640		—	6,523,320	
3,462,393			3,730,329			3,828,552		
35,237			*33,086*			*35,553*		
—	3,427,156		—	3,697,243		—	3,792,994	
5,213,837			5,151,110			5,344,974		
241,266			*236,221*			*248,637*		
—	4,972,571		—	4,914,889		—	5,096,337	
—	—	**14,418,616**	—	—	**14,877,772**	—	—	**15,412,651**
973,841			992,491			1,000,959		
45,499			*48,321*			*48,500*		
	928,342			944,170			952,459	
1,810,475			1,858,000			1,839,796		
37,748			*36,553*			*26,817*		
	1,772,727			1,821,447			1,812,979	
—	—	**2,701,069**	—	—	**2,765,617**	—	—	**2,765,438**
		73,070,810			**71,648,227**			**73,859,496**
—	—	—	—	—	933,363	—	—	349,726
	£.	73,070,810		£.	72,581,590		£.	74,209,222

Part II.—Expenditure (*Net* Exchequer Issues)—*continued.*

	1882-83.			1883-84.		
	£.	£.	£.	£.	£.	£.
I. NATIONAL DEBT SERVICES:						
For Details, *see* Appendix A.	—	—	**28,225,482**	—	—	**28,245,330**
II. NAVAL AND MILITARY EXPENDITURE:						
For Details, *see* Appendix B.	—	—	**29,373,867**	—	—	**27,816,331**
III. CIVIL SERVICES:						
1. Civil List and Civil Administration:						
(*a*) Charged on Consolidated Fund	1,486,421			1,495,150		
(*b*) Voted	7,297,487			7,116,099		
	8,783,908			8,611,249		
Less,—Extra Receipts	*2,160,844*			*2,107,934*		
Total (Net)	—	6,623,064		—	6,503,315	
2. Public Education	3,955,737			4,092,971		
Less,—Extra Receipts	*34,790*			*35,197*		
Total (Net)	—	3,920,947		—	4,057,774	
3. Charges transferred from Local to Imperial Funds and other Expenditure of a Local Character	6,037,279			5,928,290		
Less,—Extra Receipts	*273,742*			*288.059*		
Total (Net)	—	5,763,537		—	5,640,231	
Total, Civil Services	—	—	**16,307,548**	—	—	**16,201,320**
IV. CUSTOMS AND INLAND REVENUE:						
Customs	998,727			974,843		
Less,—Extra Receipts	*52,092*			*63,867*		
		946,635			910,976	
Inland Revenue	1,871,574			1,796,906		
Less,—Extra Receipts	*27,977*			*29,043*		
		1,843,597			1,767,863	
Total (Net)	—	—	**2,790,232**	—	—	**2,678,839**
			76,697,129			**74,941,820**
Excess of Income over Expenditure	—	—	98,178	—	—	205,620
		£.	76,795,307		£.	75,147,440

Part II.—EXPENDITURE (*NET* EXCHEQUER ISSUES)—*continued.*

1884-85.			1885-86.			1886-87.		
£.	£.	£.	£.	£.	£.	£.	£.	£.
—	—	**28,349,690**	—	—	**21,911,259**	—	—	**26,667,336**
—	—	**30,561,916**	—	—	**39,534,993**	—	—	**31,918,139**
1,425,982			1,435,743			1,448,569		
7,159,439			7,036,366			6,941,072		
8,585,421			8,472,109			8,389,641		
1,970,269			*2,014,336*			*1,825,491*		
—	6,615,152		—	6,457,773		—	6,564,150	
4,410,195			4,610,766			4,780,945		
35,444			*28,843*			*44,590*		
—	4,374,751		—	4,581,923		—	4,736,355	
5,947,983			6,031,675			6,056,023		
354,016			*256,152*			*201,787*		
—	5,593,967		—	5,775,523		—	5,854,236	
—	—	**16,583,870**	—	—	**16,815,219**	—	—	**17,154,741**
977,516			955,452			949,216		
54,098			*47,883*			*42,377*		
	923,418			907,569			906,839	
1,767,852			1,796,212			1,727,702		
29,246			*28,366*			*26,656*		
	1,738,606			1,767,846			1,701,046	
—	—	**2,662,024**	—	—	**2,675,415**	—	—	**2,607,885**
		78,157,500			**80,936,886**			**78,348,101**
—	—	—	—	—	—	—	—	776,006
	£.	78,157,500		£.	80,936,886		£.	79,124,107

Part II.—EXPENDITURE (*NET* EXCHEQUER ISSUES)—*continued.*

	1887-88.			1888-89.		
	£.	£.	£.	£.	£.	£.
I. NATIONAL DEBT SERVICES:						
For Details, *see* Appendix A.	—	—	**25,843,214**	—	—	**25,836,136**
II. NAVAL AND MILITARY EXPENDITURE:						
For Details, *see* Appendix B.	—	—	**30,758,293**	—	—	**29,107,133**
III. CIVIL SERVICES:						
1. CIVIL LIST AND CIVIL ADMINISTRATION:						
(*a*) Charged on Consolidated Fund	1,431,432			1,430,546		
(*b*) Voted	6,907,985			6,849,631		
	8,339,417			8,280,177		
Less,—Extra Receipts	*1,962,198*			*1,963,203*		
TOTAL (Net)	—	6,377,219		—	6,316,974	
2. PUBLIC EDUCATION	4,859,163			5,042,614		
Less,—Extra Receipts	*36,692*			*34,707*		
TOTAL (Net)	—	4,822,471		—	5,007,907	
3. CHARGES TRANSFERRED FROM LOCAL TO IMPERIAL FUNDS AND OTHER EXPENDITURE OF A LOCAL CHARACTER	6,395,963			5,925,254		
Less,—Extra Receipts	*192,022*			*264,093*		
TOTAL (Net)	—	6,203,941		—	5,661,161	
TOTAL, CIVIL SERVICES	—	—	**17,403,631**	—	—	**16,986,042**
IV. CUSTOMS AND INLAND REVENUE:						
CUSTOMS	935,961			926,989		
Less,—Extra Receipts	*48,835*			*45,200*		
		887,126			881,789	
INLAND REVENUE	1,771,785			1,791,333		
Less,—Extra Receipts	*42,203*			*38,673*		
		1,729,582			1,752,660	
TOTAL (Net)	—	—	**2,616,708**	—	—	**2,634,449**
V. SPECIAL SERVICES:						
1. CONVERSION AND REDEMPTION OF DEBT:						
EXPENDITURE INCURRED UNDER THE CONVERSION ACT, 1888, AND THE REDEMPTION ACT, 1889, MET OUT OF REVENUE	—	—		—	2,009,958	
2. DRAWBACK ON REPEAL OF SILVER PLATE DUTY	—	—		—	—	
3. EXPENSES UNDER THE COINAGE ACT, 1891	—	—		—	—	
TOTAL, SPECIAL SERVICES	—	—	—	—	—	**2,009,958**
			76,621,846			**76,573,718**
EXCESS of INCOME over EXPENDITURE	—	—	2,378,609	—	—	788,982
			£. 79,000,455			£. 77,362,700

EXPENDITURE OUT OF

	1888-89.
	£.
ENGLAND	1,120,000
SCOTLAND	154,000
IRELAND	126,000
	£. **1,400,000**

Part II.—EXPENDITURE (*NET* EXCHEQUER ISSUES)—*continued.*

1889-90.			1890-91.			1891-92.		
£.	£.	£.	£.	£.	£.	£.	£.	£.
—	—	**24,798,070**	—	—	**24,971,987**	—	—	**24,825,085**
—	—	**32,767,749**	—	—	**33,371,932**	—	—	**33,162,789**
1,435,783			1,449,951			1,452,733		
6,879,769			7,409,882			7,894,065		
8,315,552			8,859,833			9,346,798		
2,741,986			*2,372,487*			*1,842,946*		
—	5,573,566		—	6,487,346		—	7,503,852	
5,098,304			5,244,447			6,216,956		
35,508			*35,851*			*5,121*		
—	5,062,796		—	5,208,596		—	6,211,835	
3,559,272			3,376,785			3,456,794		
220,901			*170,532*			*111,606*		
—	3,338,371		—	3,206,253		—	3,345,188	
—	—	**13,974,733**	—	—	**14,902,195**	—	—	**17,060,875**
905,912			897,111			897,924		
58,263			*52,672*			*51,170*		
—	847,649			844,439			846,754	
1,748,979			1,746,336			1,794,024		
32,729			*30,942*			*30,854*		
	1,716,250			1,715,394			1,763,170	
—	—	**2,563,899**	—	—	**2,559,833**	—	—	**2,609,924**
—	42,550		—	—		—	—	
—	—		—	95,107		—	—	
—	—		—	—		—	400,000	
—	—	**42,550**	—	—	**95,107**	—	—	**400,000**
		74,147,001			**75,901,054**			**78,058,673**
—	—	3,221,002	—	—	1,756,257	—	—	1,067,013
	£.	77,368,003		£.	77,657,311		£.	79,125,686

LOCAL TAXATION REVENUE. (*See* page 7, above.)

1889-90.			1890-91.			1891-92.		
		£.			£.			£.
—	—	4,748,416	—	—	5,947,613	—	—	6,426,860
—	—	240,157	—	—	700,938	—	—	795,712
—	—	196,947	—	—	325,861	—	—	359,260
	£.	**5,185,520**		£.	**6,974,412**		£.	**7,581,832**

Part II.—Expenditure (*Net* Exchequer Issues)—*continued.*

	1892-93.			1893-94.		
	£.	£.	£.	£.	£.	£.
I. NATIONAL DEBT SERVICES:						
For Details, *see* Appendix A.	—	—	**24,919,902**	—	—	**25,038,723**
II. NAVAL AND MILITARY EXPENDITURE:						
For Details, *see* Appendix B.	—	—	**33,265,683**	—	—	**33,327,475**
III. CIVIL SERVICES:						
1. Civil List and Civil Administration:						
(*a*) Charged on Consolidated Fund	1,443,904			1,447,642		
(*b*) Voted	6,637,360			6,649,776		
	8,081,264			8,097,418		
Less,—Extra Receipts	*1,695,068*			*1,753,109*		
Total (Net)	—	6,386,196		—	6,344,309	
2. Public Education	7,951,884			8,409,972		
Less,—Extra Receipts	*1,939*			*813*		
Total (Net)	—	7,949,945		—	8,409,159	
3. Charges transferred from Local to Imperial Funds and other Expenditure of a Local Character	3,235,049			3,204,685		
Less,—Extra Receipts	*76,920*			*70,640*		
Total (Net)	—	3,158,129		—	3,134,045	
Total, Civil Services	—	—	**17,494,270**	—	—	**17,887,513**
IV. CUSTOMS AND INLAND REVENUE:						
Customs	850,595			845,948		
Less,—Extra Receipts	*12,746*	837,849		—	845,948	
Inland Revenue	1,765,000			1,825,040		
Less,—Extra Receipts	*9,775*	1,755,225		*107*	1,824,933	
Total (Net)	—	—	**2,593,074**	—	—	**2,670,881**
V. SPECIAL SERVICES:						
1. Conversion and Redemption of Debt:						
Expenditure incurred under the Conversion Act, 1888, and the Redemption Act, 1889, met out of Revenue	—	—		—	—	
2. Drawback on Repeal of Silver Plate Duty	—	—		—	—	
3. Expenses under the Coinage Act, 1891	—	—		—	—	
Total, Special Services	—	—	—	—	—	—
			78,272,929			**78,924,592**
Excess of Income over Expenditure	—	—	20,011	—	—	—
		£.	78,292,940		£.	78,924,592

	Expenditure out of	
	1892-93.	1893-94.
	£.	£.
England	6,109,910	6,106,197
Scotland	752,415	736,741
Ireland	351,878	321,014
	£. **7,214,203**	£. **7,163,952**

Part II.—EXPENDITURE (*NET* EXCHEQUER ISSUES)—*continued.*

1894–95.		
£.	£.	£.
—	—	**24,977,912**
—	—	**35,143,563**
1,408,867		
6,908,911		
8,317,778		
1,254,290		
—	7,063,488	
8,747,279		
787		
—	8,746,492	
3,290,898		
82,418		
—	3,208,480	
—	—	**19,018,460**
835,000		
—		
	835,000	
1,811,000		
85		
	1,810,915	
—	—	**2,645,915**
—	—	
—	—	
—	—	
—	—	—
		81,785,850
—	—	765,341
	£.	82,551,191

LOCAL TAXATION REVENUE. (*See* page 7, above.)

		1894–95.
		£.
—	—	5,976,281
—	—	713,495
—	—	323,766
	£.	**7,013,542**

APPENDIX A.

DETAILS OF NATIONAL DEBT SERVICES.

Appendix A.—DETAILS OF NATIONAL DEBT SERVICES.

	1875–76.			1876–77.		
	On Account of Interest and Management.	On Account of Capital.	Total.	On Account of Interest and Management.	On Account of Capital.	Total.
(1.) Inside the Permanent or Fixed Annual Charge:	£.	£.	£.	£.	£.	£.
Interest of the Funded Debt	21,415,932	—	21,415,932	21,381,714	—	21,381,714
Terminable Annuities	1,552,416	3,812,071	5,364,487	1,367,714	4,006,485	5,374,199
Interest of the Unfunded Debt	132,050	—	132,050	112,039	—	112,039
Management of the Debt	207,381	—	207,381	207,268	—	207,268
New Sinking Fund	—	280,150	280,150	—	624,780	624,780
£.	23,307,779	4,092,221	27,400,000	23,068,735	4,631,265	27,700,000
(2.) Outside the Permanent or Fixed Annual Charge:						
Principal and Interest Suez Canal Exchequer Bonds.	—	—	—	139,913	10,000	149,913
Interest on Supply Exchequer Bonds	—	—	—	—	—	—
Interest on Loans for Local Purposes	43,750	—	43,750	142,921	—	142,921
Interest on Stock created for Loan to India	—	—	—	—	—	—
£.	43,750	—	43,750	282,834	10,000	292,834
(3.) Other Charges connected with Capital Liabilities:						
(1.) Borne on Consolidated Fund:						
(*a.*) Bankruptcy and Chancery Liabilities.	—	—	—	—	50,000	50,000
(*b.*) Russian-Dutch Loan	42,585	20,799	63,384	41,115	20,799	61,914
(2.) Borne on Votes:						
(*a.*) Savings Banks and Friendly Societies Deficiency.	—	—	—	—	—	—
£.	42,585	20,799	63,384	41,115	70,799	111,914
Total Issue £.	23,394,114	4,113,020	27,507,134	23,392,684	4,712,064	28,104,748
Sundry Receipts to be set off:						
Interest on Sardinian Loan	*44,778*	—	*44,778*	*43,714*	—	*43,714*
Interest on Local Loans	*497,030*	—	*497,030*	*610,858*	—	*610,858*
Interest on Purchase Money of Suez Canal Shares.	—	—	—	*129,110*	*10,000*	*139,110*
Profits of Issue and Fees on Stock Certificates	*139,343*	—	*139,343*	*139,331*	—	*139,331*
Moiety of Red Sea Annuity repaid from Indian Revenues.	*12,349*	*5,678*	*18,027*	*12,148*	*5,879*	*18,027*
Recovered from Insurance Companies in respect of cancelled Contracts for Life Insurances.	*64,074*	—	*64,074*	—	—	—
Post Office Savings Banks, Surplus of Interest.	—	—	—	—	—	—
Trustee Savings Banks, Moiety of Surplus of Interest.	—	—	—	—	—	—
Miscellaneous	—	—	—	*560*	—	*560*
£.	*757,574*	*5,678*	*763,252*	*935,721*	*15,879*	*951,600*
Net Expenditure £.	22,636,540	4,107,342	26,743,882	22,456,963	4,696,185	27,153,148

APPENDIX A.—DETAILS OF NATIONAL DEBT SERVICES.

1877-78.			1878-79.			1879-80.		
On Account of Interest and Management.	On Account of Capital.	TOTAL.	On Account of Interest and Management.	On Account of Capital.	TOTAL.	On Account of Interest and Management.	On Account of Capital.	TOTAL.
£.	£.	£.	£.	£.	£.	£.	£.	£.
21,375,868	—	21,375,868	21,307,965	—	21,307,965	21,295,957	—	21,295,957
1,362,955	4,184,563	5,547,518	1,306,425	4,404,893	5,711,318	1,167,125	4,550,346	5,717,471
104,213	—	104,213	138,434	—	138,434	127,134	—	127,134
207,576	—	207,576	208,407	—	208,407	208,374	—	208,374
—	764,825	764,825	—	633,876	633,876	—	651,064	651,064
23,050,612	4,949,388	28,000,000	22,961,231	5,038,769	28,000,000	22,798,590	5,201,410	28,000,000
139,123	60,800	199,923	136,976	62,900	199,876	134,755	65,200	199,955
—	—	—	129,375	—	129,375	190,375	—	190,375
212,827	—	212,827	314,932	—	314,932	341,805	—	341,805
—	—	—	—	—	—	30,739	—	30,739
351,950	60,800	412,750	581,283	62,900	644,183	697,674	65,200	762,874
—	20,000	20,000	—	20,000	20,000	—	—	—
39,910	20,799	60,709	38,891	20,799	59,690	38,044	20,799	58,843
126,689	—	126,689	127,617	—	127,617	123,944	—	123,944
166,599	40,799	207,398	166,508	40,799	207,307	161,988	20,799	182,787
23,569,161	5,050,987	28,620,148	23,709,022	5,142,468	28,851,490	23,658,252	5,287,409	28,945,661
42,617	—	*42,617*	*41,487*	—	*41,487*	*40,323*	—	*40,323*
708,438	—	*708,438*	*851,435*	—	*851,435*	*1,015,444*	—	*1,015,444*
138,029	*60,800*	*198,829*	*135,929*	*62,900*	*198,829*	*133,629*	*65,200*	*198,829*
139,030	—	*139,030*	*140,311*	—	*140,311*	*140,602*	—	*140,602*
11,940	*6,087*	*18,027*	*11,726*	*6,301*	*18,027*	*11,503*	*6,524*	*18,027*
—	—	—	—	—	—	—	—	—
126,280	—	*126,280*	*147,117*	—	*147,117*	*77,788*	—	*77,788*
—	—	—	—	—	—	—	—	—
480	—	*480*	*1,274*	—	*1,274*	*42*	—	*42*
1,166,814	*66,887*	*1,233,701*	*1,329,279*	*69,201*	*1,398,480*	*1,419,331*	*71,724*	*1,491,055*
22,402,347	4,984,100	27,386,447	22,379,743	5,073,267	27,453,010	22,238,921	5,215,685	27,454,606

Appendix A.—Details of National Debt Services—*continued.*

	1880–81.			1881–82.		
	On Account of Interest and Management.	On Account of Capital.	Total.	On Account of Interest and Management.	On Account of Capital.	Total.
(1.) Inside the Permanent or Fixed Annual Charge:	£.	£.	£.	£.	£.	£.
Interest of the Funded Debt	21,285,816	—	21,285,816	21,185,241	—	21,185,241
Terminable Annuities	1,224,226	5,628,410	6,852,636	1,159,031	6,033,765	7,192,796
Interest of the Unfunded Debt	101,384	—	101,384	105,116	—	105,116
Management of the Debt	208,762	—	208,762	208,562	—	208,562
New Sinking Fund	—	351,402	351,402	--	270,121	270,121
£.	22,820,188	5,979,812	28,800,000	22,657,950	6,303,886	28,961,836
(2.) Outside the Permanent or Fixed Annual Charge:						
Interest, &c. on Loans for Local Purposes	455,182	—	455,182	460,949	12,547	473,496
Principal and Interest, Suez Canal Exchequer Bonds.	132,454	67,400	199,854	130,074	69,800	199,874
Interest on Supply Exchequer Bonds	58,750	—	58,750	—	—	—
Interest on Stock created for Loan to India	61,478	—	61,478	30,739	—	30,739
£.	707,864	67,400	775,264	621,762	82,347	704,109
(3.) Other Charges connected with Capital Liabilities:						
(1.) Borne on Consolidated Fund:						
(*a.*) Bankruptcy and Chancery Liabilities.	—	—	—	—	30,000	30,000
(*b.*) Friendly Societies Capital Liability.	—	—	—	—	—	—
(*c.*) Russian Dutch Loan	36,859	20,799	57,658	35,831	20,799	56,630
(2.) Borne on Votes:						
(*a.*) Savings Banks and Friendly Societies Deficiency.	122,306	—	122,306	49,852	—	49,852
£.	159,165	20,799	179,964	85,683	50,799	136,482
Total Issue £.	23,687,217	6,068,011	29,755,228	23,365,395	6,437,032	29,802,427
Sundry Receipts to be set off:						
Interest on Sardinian Loan	*39,124*	—	*39,124*	*37,888*	—	*37,888*
Interest on Local Loans	*1,009,759*	—	*1,009,759*	*982,545*	—	*982,545*
Interest on Purchase Money of Suez Canal Shares.	*131,429*	*67,400*	*198,829*	*129,029*	*69,800*	*198,829*
Profits of Issue and Fees on Stock Certificates.	*140,802*	—	*140,802*	*139,840*	—	*139,840*
Moiety of Red Sea Annuity repaid from Indian Revenues.	*11,272*	*6,755*	*18,027*	*11,034*	*6,993*	*18,027*
Post Office Savings Banks, Surplus of Interest.	*125,345*	—	*125,345*	*144,879*	—	*144,879*
Trustee Savings Banks, Moiety of Surplus of Interest.	—	—	—	—	—	—
Miscellaneous	*106*	—	*106*	*1,010*	—	*1,010*
£.	*1,457,837*	*74,155*	*1,531,092*	*1,446,225*	*76,793*	*1,523,018*
Net Expenditure £.	22,229,380	5,993,856	28,223,236	21,919,170	6,360,239	28,279,409

Appendix A.—DETAILS OF NATIONAL DEBT SERVICES—*continued.*

1882-83.			1883-84.			1884-85.		
On Account of Interest and Management.	On Account of Capital.	TOTAL.	On Account of Interest and Management.	On Account of Capital.	TOTAL.	On Account of Interest and Management.	On Account of Capital.	TOTAL.
£.	£.	£.	£.	£.	£.	£.	£.	£.
21,155,117	—	21,155,117	20,098,157	—	20,098,157	18,976,393	—	18,976,393
986,218	6,303,701	7,289,919	1,950,443	5,988,117	7,938,560	2,739,611	6,343,127	9,082,738
135,077	—	135,077	121,822	—	121,822	101,390	—	101,390
209,766	—	209,766	214,819	—	214,819	214,705	—	214,705
—	213,793	213,793	—	600,173	600,173	—	508,447	508,447
22,486,178	6,517,494	29,003,672	22,385,241	6,588,290	28,973,531	22,032,099	6,851,574	28,883,673
421,544	53,971	475,515	392,108	86,030	478,138	378,620	86,030	464,650
127,610	72,300	199,910	125,057	74,800	199,857	122,416	77,500	199,916
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
549,154	126,271	675,425	517,165	160,830	677,995	501,036	163,530	664,566
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
34,779	20,799	55,578	33,698	20,799	54,497	32,631	20,799	53,430
49,326	—	49,326	48,588	—	48,588	48,115	—	48,115
84,105	20,799	104,904	82,286	20,799	103,085	80,746	20,799	101,545
23,119,437	6,664,564	29,784,001	22,984,692	6,769,919	29,754,611	22,613,881	7,035,903	29,649,784
36,615	—	*36,615*	*35,304*	—	*35,304*	*33,953*	—	*33,953*
983,401	—	*983,401*	*961,995*	—	*961,995*	*993,397*	—	*993,397*
126,529	*72,300*	*198,829*	*124,029*	*74,800*	*198,829*	—	—	—
153,279	—	*153,279*	*155,828*	—	*155,828*	*154,677*	—	*154,677*
10,787	*7,240*	*18,027*	*10,531*	*7,496*	*18,027*	*10,267*	*7,760*	*18,027*
145,799	—	*145,799*	*123,139*	—	*123,139*	*93,794*	—	*93,794*
21,074	—	*21,074*	*16,159*	—	*16,159*	*6,105*	—	*6,105*
1,495	—	*1,495*	—	—	—	*141*	—	*141*
1,478,979	*79,540*	*1,558,519*	*1,426,985*	*82,296*	*1,509,281*	*1,292,334*	*7,760*	*1,300,094*
21,640,458	6,585,024	28,225,482	21,557,707	6,687,623	28,245,330	21,321,547	7,028,143	28,349,690

Appendix A.—Details of National Debt Services—*continued.*

	1885–86.			1886–87.		
	On Account of Interest and Management.	On Account of Capital.	Total.	On Account of Interest and Management.	On Account of Capital.	Total.
(1.) Inside the Permanent or Fixed Annual Charge:	£.	£.	£.	£.	£.	£.
Interest of the Funded Debt	18,793,179	—	18,793,179	18,771,838	—	18,771,838
Terminable Annuities	2,548,237	* 1,037,570	3,585,807	2,547,000	5,667,891	8,214,891
Interest of the Unfunded Debt	174,478	—	174,478	174,819	—	174,819
Management of the Debt	217,895	—	217,895	204,819	—	204,819
New Sinking Fund	—	* —	* —	—	† —	† —
£.	21,733,789	1,037,570	22,771,359	21,698,476	5,667,891	27,366,367
(2.) Outside the Permanent or Fixed Annual Charge:						
Interest &c. on Loans for Local Purposes	357,498	113,842	471,340	377,712	† —	377,712
Principal and Interest, Suez Canal Exchequer Bonds	119,679	80,300	199,979	116,844	83,100	199,944
Interest on Cape Railway Bonds	7,000	—	7,000	14,000	—	14,000
Interest on Treasury Bills issued under the Conversion Act, 1888	—	—	—	—	—	—
£.	484,177	194,142	678,319	508,556	83,100	591,656
(3.) Other Charges connected with Capital Liabilities:						
(1.) Borne on Consolidated Fund:						
(*a.*) Cost of advertising the Issue of Exchequer Bonds under the National Debt Redemption Act, 1889	—	—	—	—	—	—
(*b.*) Bankruptcy and Chancery Liabilities	—	—	—	—	—	—
(*c.*) Friendly Societies Capital Liability	—	—	—	—	20,000	20,000
(*d.*) Russian Dutch Loan	31,845	20,799	52,644	30,658	20,799	51,457
(2.) Borne on Votes:						
(*a.*) Savings Banks and Friendly Societies Deficiency	51,021	—	51,021	52,363	—	52,363
£.	82,866	20,799	103,665	83,021	40,799	123,820
Total Issue £.	22,300,832	1,252,511	23,553,343	22,290,053	5,791,790	28,081,843
Sundry Receipts to be set off:						
Interest on Local Loans	*958,742*	—	*958,742*	*952,119*	—	*952,119*
Interest on Sardinian Loan	*32,561*	—	*32,561*	*31,128*	—	*31,128*
Interest on Cape Railway Loan	*7,000*	—	*7,000*	*14,000*	—	*14,000*
Interest on Purchase Money of Suez Canal Shares	*219,976*	*157,800*	*377,776*	*95,846*	*83,100*	*178,946*
Profits of Issue and Fees on Stock Certificates	*154,764*	—	*154,764*	*154,187*	—	*154,187*
Moiety of Red Sea Annuity repaid from Indian Revenues	*9,993*	*8,034*	*18,027*	*9,709*	*8,318*	*18,027*
Post Office Savings Banks, Surplus of Interest	*93,041*	—	*93,041*	*64,608*	—	*64,608*
Miscellaneous	*173*	—	*173*	*1,492*	—	*1,492*
£.	*1,476,250*	*165,834*	*1,642,084*	*1,323,089*	*91,418*	*1,414,507*
Net Expenditure £.	20,824,582	1,086,677	21,911,259	20,966,964	5,700,372	26,667,336

* Under Act 48 & 49 Vict. c. 43, the New Sinking Fund and the portion of certain Terminable Annuities representing replacement of Capital were suspended in 1885–86.
† Suspended in 1886-87 under Act 49 Vict. c. 19.

Appendix A.—DETAILS OF NATIONAL DEBT SERVICES—*continued.*

1887–88.			1888–89.			1889–90.		
On Account of Interest and Management.	On Account of Capital.	TOTAL.	On Account of Interest and Management.	On Account of Capital.	TOTAL.	On Account of Interest and Management.	On Account of Capital.	TOTAL.
£.	£.	£.	£.	£.	£.	£.	£.	£.
18,187,386	—	18,187,386	18,361,288	—	18,361,288	16,836,466	—	16,836,466
2,330,413	4,284,291	6,614,704	2,060,725	3,846,770	5,907,495	2,153,982	4,401,614	6,555,596
314,724	—	314,724	369,932	—	369,932	715,603	—	715,603
204,351	—	204,351	197,348	—	197,348	191,968	—	191,968
—	678,835	678,835	—	1,163,937	1,163,937	—	700,367	700,367
21,036,874	4,963,126	26,000,000	20,989,293	5,010,707	26,000,000	19,898,019	5,101,981	25,000,000
—	—	—	—	—	—	—	—	—
113,911	86,000	199,911	47,100	152,900	200,000	30,383	169,617	200,000
14,000	—	14,000	14,000	—	14,000	14,000	—	14,000
—	—	—	10,594	—	10,594	12,760	—	12,760
127,911	86,000	213,911	71,694	152,900	224,594	57,143	169,617	226,760
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	10,000	10,000	—	—	—	—	—	—
29,719	20,799	50,518	28,642	20,799	49,441	27,612	20,799	48,411
51,258	—	51,258	60,000	—	60,000	56,190	—	56,190
80,977	30,799	111,776	88,642	20,799	109,441	83,802	20,799	104,601
21,245,762	5,079,925	26,325,687	21,149,629	5,184,406	26,334,035	20,038,964	5,292,397	25,331,361
—	—	—	—	—	—	—	—	—
29,650	—	*29,650*	*28,128*	—	*28,128*	*26,561*	—	*26,561*
14,000	—	*14,000*	*14,000*	—	*14,000*	*14,000*	—	*14,000*
112,829	*86,000*	*198,829*	*45,929*	*152,900*	*198,829*	*68,978*	*169,617*	*238,595*
154,965	—	*154,965*	*160,109*	—	*160,109*	*163,584*	—	*163,584*
9,415	*8,612*	*18,027*	*9,113*	*8,914*	*18,027*	*8,798*	*9,229*	*18,027*
67,002	—	*67,002*	*78,806*	—	*78,806*	*72,495*	—	*72,495*
—	—	—	—	—	—	*29*	—	*29*
387,861	*94,612*	*482,473*	*336,085*	*161,814*	*497,899*	*354,445*	*178,846*	*533,291*
20,857,901	4,985,313	25,843,214	20,813,544	5,022,592	25,836,136	19,684,519	5,113,551	24,798,070

Appendix A.—Details of National Debt Services—*continued.*

	1890–91.			1891–92.		
	On Account of Interest and Management.	On Account of Capital.	Total.	On Account of Interest and Management.	On Account of Capital.	Total.
(1.) Inside the Permanent or Fixed Annual Charge:	£.	£.	£.	£.	£.	£.
Interest of the Funded Debt	15,998,486	—	15,998,486	15,893,049	—	15,893,049
Terminable Annuities	2,022,869	4,527,002	6,549,871	1,816,344	4,741,294	6,557,638
Interest of the Unfunded Debt	988,089	—	988,089	820,292	—	820,292
Adjustments under the Finance Act, 1894	—	—	—	—	—	—
Management of the Debt	191,912	—	191,912	187,233	—	187,233
New Sinking Fund	—	1,271,642	1,271,642	—	1,541,788	1,541,788
£.	19,201,356	5,798,644	25,000,000	18,716,918	6,283,082	25,000,000
(2.) Outside the Permanent or Fixed Annual Charge:						
Principal and Interest, Suez Canal Exchequer Bonds	24,394	175,606	200,000	18,194	181,806	200,000
Interest on Cape Railway Bonds	7,000	—	7,000	—	—	—
£.	31,394	175,606	207,000	18,194	181,806	200,000
(3.) Other Charges connected with Capital Liabilities:						
(1.) Borne on Consolidated Fund:						
(*a.*) Cost of advertising the Issue of Exchequer Bonds under the National Debt Redemption Act, 1889	—	—	—	169	—	169
(*b.*) Bankruptcy and Chancery Liabilities	—	100,000	100,000	—	—	—
(*c.*) Friendly Societies Capital Liability	—	—	—	—	—	—
(*d.*) Russian Dutch Loan	26,675	20,799	47,474	13,025	—	13,025
(2.) Borne on Votes:						
(*a.*) Under the Barracks Act, 1890	—	—	—	—	—	—
(*b.*) Under Imperial Defence Act, 1888 — Army	29,682	—	29,682	56,099	—	56,099
(*b.*) Under Imperial Defence Act, 1888 — Navy	11,996	52,220	64,216	4,507	40,653	* 45,160
(*c.*) Under the Naval Defence Act, 1889	—	—	—	—	—	—
(*d.*) Under the Telegraph Act, 1892	—	—	—	—	—	—
(*e.*) Friendly Societies Deficiency	12,847	—	12,847	9,647	—	9,647
£.	81,200	173,019	254,219	83,447	40,653	124,100
Total Issues £.	19,313,950	6,147,269	25,461,219	18,818,559	6,505,541	25,324,100
Sundry Receipts to be set off:						
Interest on Sardinian Loan	*24,946*	—	*24,946*	*23,281*	—	*23,281*
Interest on Cape Railway Loan	*6,165*	—	*6,165*	—	—	—
Interest under Imperial Defence Act, 1888	*11,996*	—	*11,996*	—	—	—
Interest on Purchase Money of Suez Canal Shares	*23,223*	*175,606*	*198,829*	*17,024*	*181,806*	*198,830*
Profits of Issue and Fees on Stock Certificates	*163,754*	—	*163,754*	*168,878*	—	*168,878*
Moiety of Red Sea Annuity repaid from Indian Revenues	*8,472*	*9,555*	*18,027*	*8,134*	*9,893*	*18,027*
Post Office Savings Banks, Surplus of Interest	*36,050*	—	*36,050*	*65,663*	—	*65,663*
Trustee Savings Banks, Moiety of Surplus of Interest	*29,465*	—	*29,465*	*24,334*	—	*24,334*
Miscellaneous	—	—	—	*2*	—	*2*
£.	*304,071*	*185,161*	*489,232*	*307,316*	*191,699*	*499,015*
Net Expenditure £.	19,009,879	5,962,108	24,971,987	18,511,243	6,313,842	24,825,085

* These amounts represent the annuity paid by the Admiralty, less the amount received from the Colonies, in pursuance of the Australian Agreement, and appropriated in aid of the Naval Vote bearing the charge.

Appendix A.—DETAILS OF NATIONAL DEBT SERVICES—*continued.*

1892–93.			1893–94.			1894–95.		
On Account of Interest and Management.	On Account of Capital.	TOTAL.	On Account of Interest and Management.	On Account of Capital.	TOTAL.	On Account of Interest and Management.	On Account of Capital.	TOTAL.
£.	£.	£.	£.	£.	£.	£.	£.	£.
16,052,835	—	16,052,835	16,132,688	—	16,132,688	16,069,869	—	16,069,869
1,758,526	4,591,875	6,350,401	1,642,593	4,750,911	6,393,504	1,588,890	4,833,520	6,422,410
659,826	—	659,826	468,305	—	468,305	461,830	—	461,830
—	—	—	—	—	—	150,675	—	150,675
185,193	—	185,193	178,911	—	178,911	176,953	—	176,953
—	1,751,745	1,751,745	—	1,826,592	1,826,592	—	1,718,263	1,718,263
18,656,380	6,343,620	25,000,000	18,422,497	6,577,503	25,000,000	18,448,217	6,551,783	25,000,000
11,776	188,224	200,000	5,130	194,870	200,000	—	—	—
—	—	—	—	—	—	—	—	—
11,776	188,224	200,000	5,130	194,870	200,000	—	—	—
146	—	146	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
15,598	27,956	43,554	14,760	28,794	43,554	13,896	29,658	43,554
—	—	—	11,867	20,723	32,590	30,920	44,644	75,564
66,993	—	66,993	73,996	—	73,996	—	—	—
15,024	34,981	* 50,005	12,707	37,359	* 50,066	11,278	49,520	*60,798
15,566	—	15,566	57,535	—	57,535	—	—	—
—	—	—	312	1,666	1,978	5,573	11,365	16,938
9,215	—	9,215	15,351	—	15,351	21,710	—	21,710
122,542	62,937	185,479	186,528	88,542	275,070	83,377	135,187	218,564
18,790,698	6,594,781	25,385,479	18,614,155	6,860,915	25,475,070	18,531,594	6,686,970	25,218,564
21,567	—	*21,567*	*19,801*	—	*19,801*	*17,981*	—	*17,981*
—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
10,605	*188,224*	*198,829*	*3,959*	*194,870*	*198,829*	† —	—	—
170,971	—	*170,971*	*169,767*	—	*169,767*	*169,543*	—	*169,543*
7,784	*10,243*	*18,027*	*7,423*	*10,604*	*18,027*	*7,048*	*10,979*	*18,027*
51,118	—	*51,118*	*29,923*	—	*29,923*	*35,101*	—	*35,101*
5,065	—	*5,065*	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—
267,110	*198,467*	*465,577*	*230,873*	*205,474*	*436,347*	*229,673*	*10,979*	*240,652*
18,523,588	6,396,314	24,919,902	18,383,282	6,655,441	25,038,723	18,301,921	6,675,991	24,977,912

† *See* Explanatory Remarks, p. 3.

APPENDIX B.

DETAILS OF NAVAL AND MILITARY EXPENDITURE.

APPENDIX B.—DETAILS OF NAVAL AND MILITARY EXPENDITURE.

	1875-76.			1876-77.		
ARMY—Voted:	£.	£.	£.	£.	£.	£.
ARMY, INCLUDING ARMY PURCHASE COMMISSION	15,079,107			15,749,717		
ARMY, INDIA HOME CHARGES	500,000	15,579,107		170,000	15,919,717	
Charged on Consolidated Fund:						
LOCALISATION OF MILITARY FORCES (MET OUT OF REVENUE)	—	200,000		—	—	
		15,779,107			15,919,717	
Deduct,—(1.) Special Services shown below:						
(2.) Sundry Receipts:						
Contributions from Indian Revenues, for—						
Effective Charges	*415,000*			*400,000*		
Non-Effective Charges	*420,000*			*368,330*		
Capitalization of Pensions granted before 1st April 1870	—			*100,000*		
Contributions from Colonial Governments	*187,793*			*218,564*		
Sale of Old Stores, &c.	*352,596*			*328,611*		
Army Purchase Commission	*1,970*			*24,472*		
		1,377,359			1,439,977	
			14,401,748			14,479,740
NAVY—Voted	—	11,063,449		—	11,364,383	
Deduct,—(1.) Special Services shown below:						
(2.) Sundry Receipts:						
Contributions from Indian Revenues	*66,548*			*65,818*		
Sale of Old Stores, &c.	*198,888*			*289,875*		
		265,436			355,693	
			10,798,013			11,008,690
TOTAL **ARMY AND NAVY**	—	—	**25,199,761**	—	—	**25,488,430**
VOTES OF CREDIT AND SPECIAL SERVICES:						
Ashantee Expedition, Vote of Credit	—	—		2,017	2,017	
Less,—Sundry Receipts:						
Abyssinian Expedition, Saving refunded	*252,971*			—		
Ashantee Expedition, Saving refunded	*139,021*			*12,197*		
Ashantee Expedition, Sale of Old Stores, &c.	*3,691*			*884*		
		395,683			13,081	
TOTAL **VOTES OF CREDIT, &c.**	—	—	*—395,683*	—	—	*—11,064*
		£.	**24,804,078**		£.	**25,477,366**

Appendix B.—Details of Naval and Military Expenditure—*continued.*

	1877-78.			1878-79.		
	£.	£.	£.	£.	£.	£.
ARMY—Voted:						
Army, including Army Purchase Commission	15,112,164			17,653,473		
Army, Indian Home Charges	1,000,000			1,080,000		
		16,112,164			18,733,473	
Charged on Consolidated Fund:						
Localisation of Military Forces (met out of Revenue)	—	—		—	—	
		16,112,164			18,733,473	
Deduct,—(1.) Special Services shown below	—	—		—	*2,060,554*	
(2.) *Sundry Receipts:*		16,112,164			16,672,919	
Contributions from Indian Revenues for,—						
Effective Charges	*500,000*			*530,000*		
Non-Effective Charges	*648,841*			*650,000*		
Capitalization of Pensions granted before 1st April 1870	*100,000*			—		
Contributions from Colonial Governments	*220,260*			*246,500*		
Sale of Old Stores, &c.	*360,948*			*361,159*		
Army Purchase Commission	*133*			*661*		
		1,830,182	14,281,982		1,788,320	14,884,599
NAVY—Voted	—	10,978,592		—	11,962,316	
Deduct,—(1.) Special Services shown below	—	—		—	*908,414*	
(2.) *Sundry Receipts:*		10,978,592			11,053,902	
Contributions from Indian Revenues	*66,078*			*70,000*		
Sale of Old Stores, &c.	*129,367*			*104,970*		
		195,445			174,970	
			10,783,147			10,878,932
TOTAL **ARMY AND NAVY**	—	—	**25,065,129**	—	—	**25,763,531**
VOTES OF CREDIT AND SPECIAL SERVICES:						
Russo-Turkish War, Army	—			1,760,554		
Russo-Turkish War, Navy	—			864,414		
War in South Africa, Army	—			300,000		
War in South Africa, Navy	—			44,000		
Russo-Turkish War, Vote of Credit	3,500,000			—		
War in South Africa, Vote of Credit	—			1,500,000		
Griqualand, West, Vote of Credit	—			—		
Sikukuni Expedition, Vote of Credit	—			—		
Abyssinian Expedition, Vote of Credit	—			17,865		
Transvaal (Army)	—			—		
Transvaal (Navy)	—			—		
Transvaal, Expenses connected with the Zulu, &c. Wars	—			—		
Afghan War, Grant in Aid	—			—		
		3,500,000			4,486,833	
Less,—Sundry Receipts:						
Ashantee Expedition, Sale of Old Stores, &c.	*2,664*			*1,004*		
		2,664			1,004	
TOTAL **VOTES OF CREDIT, &c.**	—	—	**3,497,336**	—	—	**4,485,829**
		£.	**28,562,465**		£.	**30,249,360**

Appendix B.—DETAILS OF NAVAL AND MILITARY EXPENDITURE—*continued.*

1879-80.			1880-81.			1881-82.		
£.	£.	£.	£.	£.	£.	£.	£.	£.
15,645,867			15,558,601			16,309,584		
1,115,050			1,100,000			1,100,000		
	16,760,917			16,658,601			17,409,584	
—	—		—	92,000		—	70,000	
	16,760,917			16,750,601			17,479,584	
—	—		—	*446,000*		—	*1,066,500*	
	16,760,917			16,304,601			16,413,084	
550,000			*534,656*			*500,000*		
550,000			*693,085*			*600,000*		
44,224			—			—		
201,161			*342,947*			*214,703*		
384,216			*405,573*			*356,880*		
6,231			*1,578*			—		
	1,735,832			1,977,839			1,671,583	
		15,025,085			14,326,762			14,741,501
—	10,416,132		—	10,702,935		—	10,756,453	
—	—		—	*240,000*		—	*303,000*	
	10,416,132			10,492,935			10,453,453	
52,500			*70,000*			*62,500*		
137,685			*124,095*			*134,956*		
	190,185			194,095			197,456	
		10,225,947			10,298,840			10,255,997
—	—	**25,251,032**	—	—	**24,625,602**	—	—	**24,997,498**
—			—			—		
—			—			—		
—			—			—		
—			—			—		
—			—			—		
2,772,720			—			—		
222,200			—			—		
250,000			—			—		
634			—			—		
—			446,000			1,066,500		
—			210,000			303,000		
—			—			* 400,000		
—			—			135,000		
—			500,000			500,000		
	3,245,554			1,156,000			2,404,500	
67			—			—		
	67		—			—		
—	—	**3,245,487**	—	—	**1,156,000**	—	—	**2,404,500**
	£.	**28,496,519**		£.	**25,781,602**		£.	**27,401,998**

* This Expenditure, although not strictly War Expenditure, was closely connected with military proceedings.

Appendix B.—Details of Naval and Military Expenditure—*continued.*

	1882-83.			1883-84.		
	£.	£.	£.	£.	£.	£.
ARMY—Voted:						
(1.) Army, including Army Purchase Commission	16,230,351			15,910,326		
(2.) Army Indian Home Charges	1,100,000			1,230,000		
		17,330,351			17,140,326	
Charged on Consolidated Fund:						
(1.) Annuity under Indian Army Pension Deficiency Act, 1885	—	—		—	—	
(2.) Localization of Military Forces (met out of Revenue)	—	—		—	40,000	
		17,330,351			17,180,326	
Deduct,—(1.) *Special Services shown below*	—	*728,000*		—	*209,050*	
(2.) *Sundry Receipts:*		16,602,351			16,971,276	
Contributions from Indian Revenues for,—						
Effective Charges	*507,000*			*445,000*		
Non-Effective Charges	*600,000*			*600,000*		
Contributions from Colonial Governments	†*70,623*			—		
Sale of Old Stores, &c.	†*306,224*			*30,779*		
Balance of Baggage and 3 per Cent. Funds	—			—		
		1,483,847	15,118,504		1,075,779	15,895,497
NAVY—Voted	—	10,758,904		—	10,728,781	
Deduct,—(1.) *Special Services shown below*	—	*350,000*		—	*172,700*	
(2.) *Sundry Receipts:*		10,408,904			10,556,081	
Contributions from Indian Revenues	†*46,108*			—		
Sale of Old Stores, &c.	†*104,943*			*1,000*		
		151,051	10,257,853		1,000	10,555,081
TOTAL **ARMY AND NAVY**	—	—	**25,376,357**	—	—	**26,450,578**
VOTES OF CREDIT AND SPECIAL SERVICES:						
Bechuanaland, Army	—			—		
Bechuanaland, Navy	—			—		
Egypt, Army	728,000			209,050		
Egypt, Navy	350,000			172,700		
Egypt, Contribution to India	500,000			—		
Egypt, Forces in the Mediterranean	2,300,000			—		
Egypt, Civil Charges	* 17,500			—		
Relief of General Gordon	—			—		
Transvaal, Expenses connected with the	* 14,000			—		
Afghan War, Grant in Aid	500,000			1,000,000		
Naval and Military Operations	—			—		
		4,409,500			1,381,750	
Less.—Sundry Receipts:						
War in South Africa, Contribution by Natal Government	*250,000*			—		
War in South Africa, Contribution by Cape Government	*150,000*			—		
Zulu, &c. Wars, Proceeds of Sale of King's Cattle, and Savings on Grants, &c.	*2,631*			*13,503*		
Transvaal, Proceeds of Sale of Stores, &c.	*9,359*			*1,860*		
Transvaal, Interest on Boer Debt, Saving refunded, &c.	—			—		
Egypt, Civil Charges, Saving refunded	—			*634*		
		411,990			15,997	
TOTAL **VOTES OF CREDIT, &c.**	—	—	**3,997,510**	—	—	**1,365,753**
		£.	**29,373,867**		£.	**27,816,331**

* This Expenditure, although not strictly War Expenditure, was closely connected with military proceedings.

† A change of system took place in the year 1882-83, under which certain receipts, formerly paid over to the Exchequer, were taken in aid of Exchequer Grants for Army and Navy.

Appendix B.—Details of Naval and Military Expenditure—*continued.*

1884-85.			1885-86.			1886-87.		
£.	£.	£.	£.	£.	£.	£.	£.	£.
18,655,338			17,027,084			18,429,272		
—	18,655,338		—	17,027,084		—	18,429,272	
—	—		—	150,000		—	150,000	
—	—		—	—		—	73,866	
	18,655,338			17,177,084			18,653,138	
—	*2,347,000*		—	—		—	—	
	16,308,338			17,177,084			18,653,138	
55,000 ‡			—			—		
— ‡			—			—		
—			—			—		
—			—			—		
—			*3,200*			—		
	55,000	16,253,338		3,200	17,173,884		—	18,653,138
—	11,427,064		—	12,660,509		13,265,401		
—	*666,000*		—	—		—		
	10,761,064			12,660,509			13,265,401	
—			—			—		
400	400		*400*	400		*400*	400	
		10,760,664			12,660,109			13,265,001
—	—	**27,014,002**	—	—	**29,833,993**	—	—	**31,918,139**
675,000			—			—		
50,000			—			—		
1,672,000			—			—		
616,000			—			—		
—			—			—		
—			—			—		
300,000			—			—		
—			—			—		
250,000			250,000			—		
—			9,451,000			—		
	3,563,000			9,701,000			—	
—			—			—		
—			—			—		
—			—			—		
—			—			—		
15,086			—			—		
—			—			—		
	15,086			—			—	
—	—	**3,547,914**	—	—	**9,701,000**	—	—	—
	£.	**30,561,916**		£.	**39,534,993**		£.	**31,918,139**

‡ From this year inclusive the receipts on account of India Effective and Non-Effective Charges were applied in aid of the Exchequer Grants for Army Services. The receipt of 55,000 *l.* arose from delay in transferring to the Exchequer a sum received in an earlier year.

Appendix B.—Details of Naval and Military Expenditure—*continued.*

	1887-88.			1888-89.		
ARMY—Voted:	£.	£.	£.	£.	£.	£.
Army, including Army Purchase Commission	18,167,196			15,919,738		
Ordnance Factories	—			38,000		
		18,167,196			15,957,738	
Charged on Consolidated Fund:						
(1.) Annuity under Indian Army Pension Deficiency Act, 1885	—	150,000		—	150,000	
(2.) Localization of Military Forces (met out of Revenue)	—	116,134		—	—	
(3.) Construction of Barracks, 53 & 54 Vict. c. 25 (met out of Revenue)	—	—		—	—	
		18,433,330			16,107,738	
Deduct,—						
Interest on Money raised under the Imperial Defence Act, 1888	—			—		
Annuities created under the Barracks Act, 1890	—			—		
		—			—	
			18,433,330			16,107,738
NAVY:						
Voted	12,325,357			12,999,895		
Charged on Consolidated Fund for Naval Defence Fund	—			—		
		12,325,357			12,999,895	
Deduct,—						
(1.) *Annuities created under the Imperial Defence Act, 1888*	—	—		—		
(2.) *Interest on Money raised under the Naval Defence Act, 1888*	—			—		
		—			—	
(3.) *Sundry Receipts:*		12,325,357			12,999,895	
Naval Prize Fund	*300*			*500*		
		300			500	
			12,325,057			12,999,395
			30,758,387			29,107,133
Deduct,—						
Contribution in lieu of Rates for Ordnance Factories	—	—	—	—	—	—
Total **ARMY AND NAVY**	—	—	**30,758,387**	—	—	**29,107,133**
VOTES OF CREDIT AND SPECIAL SERVICES:						
Less,—Sundry Receipts:						
Transvaal, Interest on Boer Debt, Saving refunded, &c.	*94*			—		
		94			—	
Total **VOTES OF CREDIT, &c.**	—	—	*— 94*	—	—	—
		£.	**30,758,293**		£.	**29,107,133**

Appendix B.—DETAILS OF NAVAL AND MILITARY EXPENDITURE—*continued.*

1889–90.			1890–91.			1891–92.		
£.	£.	£.	£.	£.	£.	£.	£.	£.
17,345,812			17,550,023			17,258,900		
15,100	17,360,912		10,000	17,560,023		100	17,259,000	
—	150,000		—	150,000		—	150,000	
—	—		—	—		—	—	
—	—		—	225,000		—	325,000	
	17,510,912			17,935,023			17,734,000	
—			*29,682*			*56,099*		
—			—			—		
	—	17,510,912		*29,682*	17,905,341		56,099	17,677,901
13,842,241			14,125,358			14,150,000		
1,428,571	15,270,812		1,428,571	15,553,929		1,428,571	15,578,571	
—			*64,216*			*45,160*		
—	—		—	*64,216*		—	45,160	
	15,270,812			15,489,713			15,533,411	
500			*500*			*400*		
	500	15,270,312		*500*	15,489,213		400	15,533,011
		32,781,224			33,394,554			33,210,912
—	—	—	—	—	—	—	—	*33,058*
—	—	**32,781,224**	—	—	**33,394,554**	—	—	**33,177,854**
13,475			*22,622*			*15,065*		
	13,475			22,622			15,065	
—	—	*—13,475*	—	—	*—22,622*	—	—	*—15,065*
	£.	**32,767,749**		£.	**33,371,932**		£.	**33,162,789**

Appendix B.—Details of Naval and Military Expenditure—*continued.*

	1892–93.			1893–94.		
ARMY—Voted:	£.	£.	£.	£.	£.	£.
Army, including Army Purchase Commission	17,541,700			17,939,700		
Ordnance Factories	300			300		
		17,542,000			17,940,000	
Charged on Consolidated Fund:						
(1.) Annuity under Indian Army Pension Deficiency Act, 1885	—	150,000		—	150,000	
(2.) Localization of Military Forces (met out of Revenue)	—	—		—	—	
(3.) Construction of Barracks, 53 & 54 Vict. c. 25 (met out of Revenue)	—	—		—	—	
		17,692,000			18,090,000	
Deduct,—						
(1.) *Interest on Money raised under the Imperial Defence Act, 1888*	*66,993*			*73,996*		
(2.) *Annuities created under the Barracks Act, 1890*	—			*32,590*		
		66,993			106,586	
		17,625,007			17,983,414	
(3.) *Sundry Receipts, Unclaimed Balances*	—	—		—	—	
			17,625,007			17,983,414
NAVY:						
Voted	14,302,000			14,048,000		
Charged on Consolidated Fund for Naval Defence Fund	1,428,571			1,428,571		
		15,730,571			15,476,571	
Deduct,—						
(1.) *Annuities created under the Imperial Defence Act, 1888*	*50,005*			*50,066*		
(2.) *Interest on Money raised under the Naval Defence Act, 1888*	*15,566*			*57,535*		
		65,571			107,601	
		15,665,000			15,368,970	
(3.) *Sundry Receipts:*						
Naval Prize Fund	*200*			*300*		
Naval Defence Account, Balance	—			—		
		200			*300*	
			15,664,800			15,368,670
			33,289,807			33,352,084
Deduct,—						
Contribution in lieu of Rates for Ordnance Factories	—	—	*9,030*	—	—	*9,515*
Total **ARMY AND NAVY**	—	—	**33,280,777**	—	—	**33,342,569**
VOTES OF CREDIT AND SPECIAL SERVICES:						
Less,—Sundry Receipts:						
Transvaal, Interest on Boer Debt	*15,094*			*15,094*		
		15,094			15,094	
Total **VOTES OF CREDIT, &c.**	—	—	*—15,094*	—	—	*—15,094*
		£.	**33,265,683**		£.	**33,327,475**

Appendix B.—DETAILS OF NAVAL AND MILITARY EXPENDITURE—*continued.*

1894-95.				
£.	£.	£.		
17,899,800				
200	17,900,000			
—	150,000			
—	—			
—	—			
	18,050,000			
—				
75,564	75,564			
	17,974,436			
—	1,303	17,973,133		
17,545,000				
—	17,545,000			
60,798				
—	60,798			
	17,484,202			
300				
288,857	289,157	17,195,045		
		35,168,178		
—	—	*9,540*		
—	—	**35,158,638**		
15,075				
	15,075			
—	—	*— 15,075*		
	£.	**35,143,563**		

RETURN of NET PUBLIC INCOME and NET PUBLIC EXPENDITURE under certain specified Heads, as represented by RECEIPTS into and ISSUES out of the EXCHEQUER from 1875–76 to 1894–95, inclusive (in continuation of Parliamentary Paper, No. 227, of Session 1894).

(*Mr. Secretary Fowler.*)

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Treasury Chambers, 6 July 1895.

R. W. HANBURY.

(*Sir James Carmichael.*)

Ordered, by The House of Commons, *to be Printed*, 6 *July* 1895.

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DATES.	1. ¶ Army and Navy Expenditure. ††	2. ** Civil Expenditure.	3. Totals of Columns 1 and 2.	4. Deduct, Revenue, not Taxes, including Stamps in lieu of Fees.	5. Net Charge on Taxes for Army, Navy, and Civil Services.	6. National Debt Charges (Net) *See* Note (*). ††	
	£.	£.	£.	£.	£.	£.	
1857–58 -	22,546,000 †	14,257,000	36,803,000	4,956,000	31,847,000	28,716,000	1
1858–59 -	20,797,000 †	14,474,000	35,271,000	5,530,000	29,741,000	28,525,000	2
‡ 1859–60 -	24,775,000	15,148,000	39,923,000	5,332,000	34,591,000	28,731,000	3
1860–61 -	28,302,000	14,846,000	43,148,000	5,102,000	38,046,000	26,311,000	4
1861–62 -	28,169,000	15,289,000	43,458,000	5,629,000	37,829,000	26,303,000	5
1862–63 -	27,635,000	15,356,000	42,991,000	6,707,000	36,284,000	26,187,000	6
1863–64 -	25,460,000	15,047,000	40,507,000	6,936,000	33,571,000	26,158,000	7
1864–65 -	25,281,000	14,561,000	39,842,000	7,121,000	32,721,000	26,312,000	8
1865–66 -	24,064,000	14,777,000	38,841,000	7,264,000	31,577,000	26,186,000	9
1866–67 -	25,352,000	15,272,000	40,624,000	7,387,000	33,237,000	25,993,000	10
1867–68 -	26,587,000	16,005,000	42,592,000	7,868,000	34,724,000	26,487,000	11
1868–69 -	26,366,000	16,917,000	43,283,000	8,561,000	34,722,000	26,532,000	12
1869–70 -	23,323,000	17,100,000	40,423,000	8,809,000	31,614,000	26,985,000	13
1870–71 -	22,887,000	17,943,000	40,830,000	9,380,000	31,450,000	27,211,000	14
1871–72 -	25,762,000	18,564,000	44,326,000	9,484,000	34,842,000	26,905,000	15
1872–73 -	24,956,000	18,888,000	43,844,000	10,547,000	33,297,000	26,713,000	16
1873–74 -	25,421,000	20,230,000	45,651,000	11,825,000	33,826,000	26,661,000	17
1874–75 -	25,779,000	21,240,000	47,019,000	11,001,000	36,018,000	26,559,000	18
1875–76 -	26,843,000	22,196,000	49,039,000	11,511,000	37,528,000	26,743,000	19
1876–77 -	27,284,000	22,734,000	50,018,000	12,004,000	38,014,000	27,153,000	20
1877–78 -	27,091,000	23,192,000	50,283,000	12,429,000	37,854,000	27,387,000	21
1878–79 -	27,727,000	24,342,000	52,069,000	12,729,000	39,340,000	27,453,000	22
1879–80 -	27,177,000	24,737,000	51,914,000	12,824,000	39,090,000	27,455,000	23
1880–81 -	26,797,000	25,400,000	52,197,000	13,557,000	38,640,000	28,223,000	24
1881–82 -	26,866,000	26,400,000	53,266,000	13,719,000	39,547,000	28,279,000	25
1882–83 -	27,011,000§	27,702,000	54,713,000	13,906,000	40,807,000	28,225,000	26
1883–84 -	27,528,000§	28,336,000	55,864,000	13,814,000	42,050,000	28,245,000	27
1884–85 -	27,070,000§	28,810,000	55,880,000	12,932,000	42,948,000	28,350,000	28
1885–86 -	29,838,000§	29,132,000	58,970,000	13,012,000	45,958,000	21,911,000	29
1886–87 -	31,918,000§	29,997,000	61,915,000	13,243,000	48,672,000	26,667,000	30
1887–88 -	30,759,000§	30,340,000	61,099,000	13,660,000	47,439,000	25,843,000	31
1888–89 -	29,108,000§	30,232,000	59,340,000	14,378,000	44,962,000	25,836,000	32
1889–90 -	32,781,000§	27,928,000	60,709,000	15,343,000	45,366,000	24,798,000	33
1890–91 -	33,395,000§	28,782,000	62,177,000	15,399,000	46,778,000	24,972,000	34
1891–92 -	33,178,000§	31,025,000	64,203,000	15,140,000	49,063,000	24,825,000	35
1892–93 -	33,281,000§	31,709,000	64,990,000	15,115,000	49,875,000	24,920,000	36
1893–94 -	33,343,000§	32,485,000	65,828,000	15,256,000	50,572,000	25,039,000	37
1894–95 -	35,449,000§	33,251,000	68,700,000	15,378,000	53,322,000	24,978,000	38

* Certain receipts applicable to Debt have in this Return been taken in diminution of the Charges in Column 6.

† The Packet Service, although under the Admiralty for these years, is included in the Second Column, to correspond with subsequent years.

‡ From the year 1862–63 inclusive, the Effective Charges in connection with British Troops serving in India, are included under Army Expenditure in Column 1. The Indian charges were limited previously to Non-Effective Expenditure (Retired Pay and Pensions, &c.). On the other hand, the receipts from Indian Revenues in repayment are included in Column 4, to 1883–84 inclusive (*see* note § below), neither transaction affecting the net Charge on Taxes, Column 5. These Effective Charges may be averaged at 650,000*l.* per annum, which sum should therefore, for sake of comparison, be added to the Amounts of Columns 1 and 4 for each year prior to 1862–63.

§ Prior to 1882–83 the Army and Navy Grants represented to a great extent the gross cost of the services. In 1882–83 and 1883–84, receipts not in the nature of taxation realised by the War Office and Admiralty, with the exception of contributions from the Indian Revenues for the forces serving or having served in India, were taken in aid of Exchequer Grants and deducted from Gross Estimates. From 1884–85 inclusive, such contributions have also been taken in aid of Exchequer Grants, and, like the other receipts not in the nature of taxation, have been deducted from the Gross Estimates.

¶ The Army and Navy Expenditure, though it is exclusive of Votes of Credit, &c., contained in Column 8, and given in detail on pages 6–8, includes the cost of the Abolition of Purchase from 1871–72, and the Charge on the Consolidated Fund imposed by the Naval Defence Act (52 Vict. c. 8) from 1889–90.

** This Column represents Civil Expenditure of all kinds, with the exception of such expenses as those connected with the redemption of Sound Dues and Scheldt and Stade Tolls, &c., contained in Column 8, and given in detail on pages 6–8.

†† *See* note * on page 4.

2. CIVIL EXPENDITURE of all Kinds; 3. TOTALS of the above; 4. REVENUE, not TAXES, CIVIL SERVICES; 6. NATIONAL DEBT CHARGES; 7. TOTAL IMPERIAL CHARGE on the TAXES, on the TAXES; 10. TAXES actually received into the Exchequer, less Stamps in lieu of Fees; provided by Loan (in continuation of Parliamentary Paper, No. 255, of Session 1894–95).

	7. Imperial Charge on Taxes, exclusive of Votes of Credit, &c., in Column 8. (*See* Appendix.)	8. Add,— Votes of Credit, &c. (For Details, *see* Notes, page 6.)	9. Total Imperial Charge on Taxes.	10. Taxes actually received into the Exchequer, less Stamps in lieu of Fees.	11. Surplus (+) or Deficiency (—); excluding Expenses of Fortifications and other Special Charges provided for by Loan.	DATES.
	£.	£.	£.	£.	£.	
1	60,563,000	2,615,000	63,178,000	62,910,000	— 268,000	- 1857-58.
2	58,266,000	616,000	58,882,000	59,673,000	+ 791,000	- 1858-59.
3	63,322,000	602,000	63,924,000	65,489,000	+ 1,565,000	- 1859-60.
4	64,357,000	3,092,000	67,449,000	64,918,000	— 2,531,000	- 1860-61.
5	64,132,000	1,170,000	65,302,000	63,836,000	— 1,466,000	- 1861-62.
6	62,471,000	‖ *212,000*	62,259,000	63,535,000	+ 1,276,000	- 1862-63.
7	59,729,000	‖ *174,000*	59,555,000	62,682,000	+ 3,127,000	- 1863-64.
8	59,033,000	‖ *336,000*	58,697,000	62,522,000	+ 3,825,000	- 1864-65.
9	57,763,000	342,000	58,105,000	59,976,000	+ 1,871,000	- 1865-66.
10	59,230,000	‖ *768,000*	58,462,000	61,116,000	+ 2,654,000	- 1866-67.
11	61,211,000	1,932,000	63,143,000	61,507,000	— 1,636,000	- 1867-68.
12	61,254,000	4,824,000	66,078,000	63,698,000	— 2,380,000	- 1868-69.
13	58,599,000	1,300,000	59,899,000	66,469,000	+ 6,570,000	- 1869-70.
14	58,661,000	1,328,000	59,989,000	60,386,000	+ 397,000	- 1870-71.
15	61,747,000	‖ *749,000*	60,998,000	64,217,000	+ 3,219,000	- 1871-72.
16	60,010,000	‖ *1,000*	60,009,000	65,903,000	+ 5,894,000	- 1872-73.
17	60,487,000	3,997,000	64,484,000	65,353,000	+ 869,000	- 1873-74.
18	62,577,000	56,000	62,633,000	63,227,000	+ 594,000	- 1874-75.
19	64,271,000	‖ *319,000*	63,952,000	64,462,000	+ 510,000	- 1875-76.
20	65,167,000	‖ *11,000*	65,156,000	65,596,000	+ 440,000	- 1876-77.
21	65,241,000	3,497,000	68,738,000	66,098,000	— 2,640,000	- 1877-78.
22	66,793,000	4,486,000	71,279,000	68,987,000	— 2,292,000	- 1878-79.
23	66,545,000	3,245,000	69,790,000	66,949,000	— 2,841,000	- 1879-80.
24	66,863,000	1,156,000	68,019,000	68,952,000	+ 933,000	- 1880-81.
25	67,826,000	2,404,000	70,230,000	70,580,000	+ 350,000	- 1881-82.
26	69,032,000	3,998,000	73,030,000	73,128,000	+ 98,000	- 1882-83.
27	70,295,000	1,366,000	71,661,000	71,866,000	+ 205,000	- 1883-84.
28	71,298,000	3,548,000	74,846,000	73,796,000	— 1,050,000	- 1884-85.
29	67,869,000	9,701,000	77,570,000	74,927,000	— 2,643,000	- 1885-86.
30	75,339,000	- -	75,339,000	76,115,000	+ 776,000	- 1886-87.
31	73,282,000	- -	73,282,000	75,660,000	+ 2,378,000	- 1887-88.
32	70,798,000	2,010,000	72,808,000	73,597,000	+ 789,000	- 1888-89.
33	70,164,000	29,000	70,193,000	73,414,000	+ 3,221,000	- 1889-90.
34	71,750,000	72,000	71,822,000	73,578,000	+ 1,756,000	- 1890-91.
35	73,888,000	385,000	74,273,000	75,340,000	+ 1,067,000	- 1891-92.
36	74,795,000	‖ *15,000*	74,780,000	74,800,000	+ 20,000	- 1892-93.
37	75,611,000	‖ *15,000*	75,596,000	75,427,000	— 169,000	- 1893-94.
38	78,300,000	‖ *410,000*	77,890,000	78,655,000	+ 765,000	- 1894-95.

‖ Excess of Receipts over Charges.

Treasury Chambers,
5 July 1895.

APPENDIX.

Analysis of Column 7, on page 3.

NET IMPERIAL CHARGE on Taxes, excluding Votes

YEARS.	NATIONAL DEBT.			CIVIL		
	* Interest and Management.	* Repayment of Capital.	* ARMY AND NAVY.	Imperial, including Civil Consolidated Fund Charges.	Public Education.	
	1.	2.	3.	4.	5.	
	£.	£.	£.	£.	£.	
1857-58	25,654,411	3,061,966	21,451,373	5,851,199	815,087	1
1858-59	25,338,149	3,186,691	19,540,580	5,591,552	906,465	2
1859-60	25,112,565	3,618,569	23,901,730	5,909,107	1,034,920	3
1860-61	24,908,057	1,403,104	27,614,807	5,705,531	987,615	4
1861-62	24,998,412	1,304,870	27,388,670	5,664,816	1,095,162	5
1862-63	24,831,109	1,355,581	25,881,450	5,846,126	1,117,493	6
1863-64	24,744,923	1,413,603	23,662,870	5,688,998	1,009,612	7
1864-65	24,699,909	1,612,407	23,698,761	5,065,417	941,582	8
1865-66	24,527,549	1,658,029	22,357,782	5,419,582	943,415	9
1866-67	24,294,203	1,699,006	23,696,408	5,533,058	978,915	10
1867-68	24,271,084	2,215,916	24,869,516	5,635,430	1,150,660	11
1868-69	24,127,673	2,404,485	24,629,229	5,741,983	1,008,826	12
1869-70	24,490,102	2,494,429	21,569,402	5,464,597	1,205,918	13
1870-71	23,945,447	3,266,121	21,116,159	5,749,298	1,255,388	14
1871-72	23,834,020	3,071,184	24,141,928	5,882,127	1,528,429	15
1872-73	23,706,907	3,006,546	23,069,497	5,064,595	1,788,735	16
1873-74	23,487,957	3,173,873	23,558,880	5,598,474	1,926,083	17
1874-75	22,917,098	3,642,678	24,455,994	5,498,865	2,109,117	18
1875-76	22,636,540	4,107,342	25,199,761	5,791,746	2,454,412	19
1876-77	22,456,963	4,696,185	25,488,430	5,507,074	2,656,334	20
1877-78	22,402,347	4,984,100	25,065,129	5,663,824	3,030,642	21
1878-79	22,379,743	5,073,267	25,763,531	5,663,182	3,379,743	22
1879-80	22,238,921	5,215,685	25,251,032	5,629,054	3,427,156	23
1880-81	22,229,380	5,993,856	24,625,602	5,875,522	3,697,243	24
1881-82	21,919,170	6,360,239	24,997,498	6,143,028	3,792,994	25
1882-83	21,640,458	6,585,024	25,376,357	6,242,752	3,920,947	26
1883-84	21,557,707	6,687,623	26,450,578	6,123,688	4,057,774	27
1884-85	21,321,547	7,028,143	27,014,002	6,235,294	4,374,751	28
1885-86	20,824,582	1,086,677	29,833,993	6,078,230	4,581,923	29
1886-87	20,966,964	5,700,372	31,918,139	6,194,156	4,736,355	30
1887-88	20,857,901	4,985,313	30,758,387	5,987,734	4,822,471	31
1888-89	20,813,514	5,022,592	29,107,133	5,886,914	5,007,907	32
1889 90	19,684,519	5,113,551	32,781,224	5,143,643	5,062,796	33
1890-91	19,009,879	5,962,108	33,394,554	6,058,088	5,208,596	34
1891-92	18,511,243	6,313,842	33,177,854	7,073,800	6,211,855	35
1892-93	18,523,588	6,396,314	33,280,777	5,956,113	7,949,945	36
1893-94	18,383,282	6,655,441	33,342,569	5,923,779	8,409,159	37
1894-95	18,301,921	6,675,991	35,158,638	6,653,759	8,746,492	38

Note.—The non-tax Revenue in Column 4, on page 2, of this Return, is set off against the Services to which the items of it belong.

* The details of the amounts, from 1875-76 inclusive, shown in Columns 1, 2, and 3, will be found in the Return relating to the charge on taxes moved for by Sir Henry H. Fowler (*see* House of Commons Paper, No. 398, of Session 1895).

APPENDIX.

ANALYSIS of Column 7, on page 3.

of CREDIT, &c., distributed under their respective Heads.

	SERVICES.	REVENUE DEPARTMENTS, &c.			
	In Aid of Local Taxation.	Customs and Inland Revenue.	Post Office Service, Telegraph Service (from 1869–70), and Packet Service. (*Excess of Receipts over Charges.*)	TOTAL, as shown in Column 7, on page 3.	YEARS.
	6.	7.	8.	9.	
	£.	£.	£.	£.	
1	1,431,524	2,545,398	*247,958*	60,563,000	- 1857–58.
2	1,564,307	2,529,055	*390,799*	58,266,000	- 1858–59.
3	1,704,907	2,448,518	*408,316*	63,322,000	- 1859–60.
4	1,677,280	2,499,181	*438,575*	64,357,000	- 1860–61.
5	1,724,883	2,439,487	*484,300*	64,132,000	- 1861–62.
6	1,763,035	2,413,380	*737,174*	62,471,000	- 1862–63.
7	1,718,228	2,370,738	*879,972*	59,729,000	- 1863–64.
8	1,758,801	2,387,097	*1,130,974*	59,033,000	- 1864–65.
9	1,779,488	2,420,143	*1,342,988*	57,763,000	- 1865–66.
10	1,983,976	2,364,334	*1,319,900*	59,230,000	- 1866–67.
11	2,117,918	2,399,254	*1,448,778*	61,211,000	- 1867–68.
12	2,262,250	2,484,032	*1,404,478*	61,254,000	- 1868–69.
13	2,308,982	2,464,227	*1,398,657*	58,599,000	- 1869–70.
14	2,326,734	2,473,846	*1,471,993*	58,661,000	- 1870–71.
15	2,349,420	2,509,781	*1,569,889*	61,747,000	- 1871–72.
16	2,412,314	2,486,750	*1,525,344*	60,010,000	- 1872–73.
17	2,761,380	2,571,778	*2,591,425*	60,487,000	- 1873–74.
18	3,322,478	2,582,670	*1,951,900*	62,577,000	- 1874–75.
19	4,026,065	2,589,440	*2,534,306*	64,271,000	- 1875–76.
20	4,109,714	2,657,761	*2,405,461*	65,167,000	- 1876–77.
21	4,203,661	2,584,963	*2,693,666*	65,241,000	- 1877–78.
22	4,769,329	2,681,861	*2,917,656*	66,793,000	- 1878–79.
23	4,972,571	2,701,069	*2,890,488*	66,545,000	- 1879–80.
24	4,914,889	2,765,617	*3,239,109*	66,863,000	- 1880–81.
25	5,096,337	2,765,438	*3,248,704*	67,826,000	- 1881–82.
26	5,763,537	2,790,232	*3,287,307*	69,032,000	- 1882–83.
27	5,640,231	2,678,839	*2,901,440*	70,295,000	- 1883–84.
28	5,593,967	2,662,024	*2,931,728*	71,298,000	- 1884–85.
29	5,775,523	2,675,415	*2,987,343*	67,869,000	- 1885–86.
30	5,854,236	2,607,885	*2,639,107*	75,339,000	- 1886–87.
31	6,203,941	2,616,708	*2,950,455*	73,282,000	- 1887–88.
32	5,661,161	2,634,449	*3,335,700*	70,798,000	- 1888–89.
33	3,338,371	2,563,899	*3,524,003*	70,164,000	- 1889–90.
34	3,206,253	2,559,833	*3,649,311*	71,750,000	- 1890–91.
35	3,345,188	2,609,924	*3,355,686*	73,888,000	- 1891–92.
36	3,158,129	2,593,074	*3,062,940*	74,795,000	- 1892–93.
37	3,134,045	2,670,881	*2,908,156*	75,611,000	- 1893–94.
38	3,208,480	2,645,915	*3,091,196*	78,300,000	- 1894–95.

NOTE.

PARTICULARS of Column 8, page 3.

		£.	£.
1857-58	Sound Dues	1,125,206	
	Persian Expedition	900,000	
	War in China	590,693	
			2,615,899
1858-59	War in China	391,943	
	War with Russia	390,580	
		782,523	
	Less,—Saving on Vote for Kaffir War	*166,163*	
			616,360
1859-60	China War	858,057	
	Less,—Receipt from Spanish Government for Arms, &c., supplied between 1834 and 1838	*256,385*	
			601,672
1860-61	China War	3,043,896	
	Drawback Allowances on Wine	288,218	
		3,332,114	
	Less,—Receipt from Spanish Government for Arms, &c., supplied between 1834 and 1838	*240,000*	
			3,092,114
1861-62	Stade Tolls	153,086	
	China War	1,230,000	
	War with Russia	53,431	
		1,436,517	
	Less,—China War Indemnity	*266,000*	
			1,170,517
1862-63	Receipt for China War Indemnity		*212,335*
1863-64	Receipt for China War Indemnity	*434,747*	
	Less,—Kertch and Yenikale Prize Money £. 85,925		
	Scheldt Toll Redemption 174,599		
		260,524	
			174,223
1864-65	Saving on Vote for China War *37,624*		
	China War Indemnity *395,222*		
	Japan Indemnity *77,412*		
	510,258		
	Less,—Scheldt Toll Redemption 174,599		
			335,659
1865-66	New Zealand War	764,829	
	Less,—China War Indemnity	*422,712*	
			342,117
1866-67	Receipts—China Indemnity	*230,184*	
	Principal and Interest of New Zealand Bonds	*537,705*	
			767,889
1867-68	Abyssinian Expedition	2,000,000	
	Less,—Japanese Indemnity	*68,531*	
			1,931,469
1868-69	Abyssinian Expedition	5,000,000	
	Less,—Proceeds of Sale of Stock and Cash (accumulations of Principal and Interest), standing to the Credit of the Accounts of the Compensation and Fee Funds of the Suitors of the Courts of Chancery and Exchequer in Ireland, per Act 31 & 32 Vict. c. 88	*175,983*	
			4,824,017

		£.	£.
1869-70	Abyssinian Expedition		1,300,000
1870-71	War in Europe	1,350,000	
	Less,—China Indemnity	*22,174*	
			1,327,826
1871-72	Received into Exchequer as a saving on Vote for Abyssinian Expedition	*850,000*	
	War in Europe	101,097	
			748,903
1872-73	Receipt into Exchequer in respect of China and Japan Indemnities		*1,423*
1873-74	Ashantee Expedition	800,000	
	Alabama Claims	3,196,875	
			3,996,875
1874-75	Ashantee Expedition	125,000	
	Less,—Japanese Indemnity	*68,531*	
			56,469
1875-76	Receipts—Ashantee Expedition, Saving, &c.	*142,712*	
	Abyssinian Expedition, Saving	*252,971*	
	Less,—Expenses connected with purchase of Suez Canal Shares	*395,683* 76,565	
			319,118
1876-77	Ashantee Expedition, net Receipts		*11,064*
1877-78	Russo-Turkish War	3,500,000	
	Less,—Receipts, Ashantee Expedition	*2,664*	
			3,497,336
1878-79	Abyssinian Expedition	17,865	
	War in South Africa	1,844,000	
	Russo-Turkish War	2,624,968	
		4,486,833	
	Less,—Receipts, Ashantee Expedition	*1,004*	
			4,485,829
1879-80	War in South Africa	2,772,720	
	Griqualand West	222,200	
	Sikukuni Expedition	250,000	
	Abyssinian Expedition	634	
		3,245,554	
	Less,—Receipts, Ashantee Expedition	*67*	
			3,245,487
1880-81	Transvaal	656,000	
	Afghan War	500,000	
			1,156,000
1881-82	Transvaal	1,769,500	
	Zulu, &c., Wars	135,000	
	Afghan War	500,000	
			2,404,500
1882-83	Egyptian Expedition	3,895,500	
	Afghan War	500,000	
	Transvaal	14,000	
		4,409,500	
	Less,—Receipts:		
	Contribution by Cape Government towards Expenses of Transkei War *150,000*		
	Contribution by Natal Government towards Expenses of Zulu, &c., Wars *250,000*		
	Proceeds of Sale of Zulu King's Cattle *396*		
	Interest on Boer Debt, and Sale of Stores *9,359*		
	Zulu, &c., Wars, Saving *2,235*		
		411,990	
			3,997,510

		£.	£.
1883-84	Afghan War	1,000,000	
	Egypt	381,750	
		1,381,750	
	Less,—Receipts: £.		
	Transvaal *1,860*		
	Zulu, &c., Wars *13,503*	*15,997*	
	Egypt *634*		
			1,365,753
1884–85	Afghan War	250,000	
	Relief of General Gordon	300,000	
	Nile Expedition	1,324,000	
	Soudan	964,000	
	Bechuanaland	725,000	
		3,563,000	
	Less,—Receipts, Transvaal	*15,086*	
			3,547,914
1885–86	Afghan War	250,000	
	Naval and Military Operations, Vote of Credit	9,451,000	
			9,701,000
1887–88	Receipt—Transvaal	*94*	
			94
1888–89	Expenditure incurred under the Conversion Act, 1888, met out of Revenue		2,009,958
1889–90	Expenditure incurred under the Redemption Act, 1889, met out of Revenue	42,551	
	Less,—Receipt, Interest and Sinking Fund of Boer Debt	*13,475*	
			29,076
1890–91	Drawback on repeal of Silver Plate Duty	95,107	
	Less,—Receipt, Interest and Sinking Fund of Boer Debt	*22,622*	
			72,485
1891–92	Expenses under the Coinage Act, 1891	400,000	
	Less,—Receipt, Interest and Sinking Fund of Boer Debt	*15,065*	
			384,935
1892–93	Receipt—Interest and Sinking Fund of Boer Debt		*15,094*
1893–94	Receipt—Interest and Sinking Fund of Boer Debt		*15,094*
1894–95	Receipts—		
	Interest and Sinking Fund of Boer Debt	*15,075*	
	Final instalment of Interest on Purchase Money of Suez Canal Shares to 1st July 1894	*115,984*	
	Interest and Dividend on Suez Canal Shares	*279,011*	
			410,070

NOTES to Appendix.

1869-70	Column 2.	Including an issue, under Act 32 & 33 Vict. c. 91, of 18,018 *l.* in aid of the Cash Balance of the Accountant in Bankruptcy.
1870-71	„ 2.	Including issues amounting to 472,958 *l.* under Act 32 & 33 Vict. c. 91, from the Consolidated Fund in aid of the Cash Balances of the Accountant General of the Court of Chancery and the Accountant in Bankruptcy.
1871-72	„ 2.	Includes a further issue of 155,000 *l.* in aid of the Cash Balance of the Accountant in Bankruptcy.
1872-73 to 1877-78	„ 6.	The details of the amounts will be found in Parliamentary Paper, No. 187, of Session 1879.
1873-74	„ 2.	Including an issue of 47,000 *l.* in aid of the Cash Balance of the Accountant in Bankruptcy.
	„ 8.	Includes 800,000 *l.* repaid from moneys raised by Loan for Telegraph Works, on account of Postal and Miscellaneous Revenue improperly diverted from the Exchequer in previous years.
1874-75	„ 2.	Includes 25,000 *l.* issued in aid of Cash Balance of the Accountant in Bankruptcy.
1875-76 to 1894-95	Columns 1, 2, and 3.	The details of the amounts will be found in the Appendices to Parliamentary Paper 398, of Session 1895.

PUBLIC EXPENDITURE.

RETURN

OF

PUBLIC EXPENDITURE

(EXCHEQUER ISSUES);

CHARGES ON TAXES,

For each Year from 1857-58 to 1894-95 inclusive.

(Sir James Carmichael.)

Ordered, by The House of Commons, *to be Printed*,
6 *July* 1895.

[*Price* 1½ *d.*]

399. *Under* 2 *oz.*

NATIONAL DEBT (SAVINGS BANKS).

COPY of BALANCE SHEET, setting forth the ASSETS and LIABILITIES of the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT in respect of TRUSTEE SAVINGS BANKS on the 20th November 1894, the ASSETS being Valued pursuant to Act 26 Vict. c. 25, s. 6.

Treasury Chambers,
6 April 1895.

JOHN T. HIBBERT.

(*Presented pursuant to Act* 26 *Vict. c.* 25, *s.* 6.)

Ordered, by The House of Commons, *to be Printed,*
8 *April* 1895.

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COPY of BALANCE SHEET, setting forth the ASSETS and LIABILITIES of the COMMISSIONERS 20th November 1894, the ASSETS being

LIABILITIES.	Amount of Liabilities.
	£. s. d.
Total Amount due to Trustees, including Interest up to and due upon 20th November 1894 - - -	44,075,446 8 5
	44,075,446 8 5
SURPLUS - - - - - - -	1,168,643 18 2
£.	45,244,090 6 7

National Debt Office, 30 March 1895.

for the REDUCTION of the NATIONAL DEBT in respect of TRUSTEE SAVINGS BANKS on the Valued pursuant to Act 26 Vict. c. 25, s. 6.

ASSETS.	Amount of Assets.	Price at 20 November 1894.	VALUE.
	£. s. d.		£. s. d.
2¾ per Cent. Consolidated Stock	14,583,636 13 6	102⅞	15,002,916 4 7
2½ per Cent. Annuities	52,840 3 2	101⅜	53,566 14 2
Local Loans 3 per Cent. Stock	6,370,498 4 2	107½	6,848,285 11 5
Guaranteed Land Stock	60,000 – –	–	62,137 10 –
Book Debt, per Act 55 & 56 Vict. c. 26	2,800,000 – –	par	2,800,000 – –
Proportion of Interest thereon to 20th November	– – –	–	9,625 – –
Advances per 43 Vict. c. 4; 43 & 44 Vict. c. 14; 45 & 46 Vict. c. 62; 46 & 47 Vict. c. 24; 46 & 47 Vict. c. 26; and 49 Vict. c. 17, ss. 10 and 11, repayable by Irish Land Commission, per 44 & 45 Vict. c. 71	1,447,500 – –	par	1,447,500 – –
Proportion of Interest thereon to 20th November	– – –	–	19,260 18 4
Treasury Bills	1,010,000 – –	Cost price	982,186 5 –
Proportion of Interest thereon to 20th November	– – –	–	18,786 2 2
Temporary Loans to Local Loans Fund, 56 & 57 Vict. c. 28, s. 2	150,000 – –	par	150,000 – –
Proportion of Interest thereon to 20th November	– – –	–	567 2 5
Annuity for a term of years, granted to repay Advances, per 32 & 33 Vict. c. 42, payable by Irish Land Commission, per 44 & 45 Vict. c. 71	156,904 – –	–	965,660 – –
Red Sea and India Telegraph Annuity, expiring 4th August 1908	2,231 – –	11	24,541 – –
Annuity for a term of years created under "Savings Banks Act, 1880," expiring 15th May 1908 (Savings Banks Deficiency Annuity)	83,672 12 –	–	908,908 – –
Annuities for terms of years granted to repay Advances made under the Pensions Commutation Act, 34 & 35 Vict. c. 36	51,990 17 –	–	148,470 – –
Annuity for a term of years granted to repay Advances under "Imperial Defence Act, 1888," 51 & 52 Vict. c. 32	34,011 – –	–	192,741 – –
Annuity for a term of years granted to repay Advances under "Public Works Loan Act, 1889," 52 & 53 Vict. c. 71, s. 8	4,395 19 –	–	82,108 – –
Annuity for a term of years granted to repay Advances under "Barracks Act, 1890," 53 & 54 Vict. c. 25	61,987 1 –	–	786,116 – –
Annuities for terms of years granted to repay Advances under "Consolidated Fund (Permanent Charges Redemption) Act, 1883," 46 Vict. c. 1, s. 2	4,219 19 –	–	18,446 – –
Annuity for a term of years in lieu of Annuities converted, per "National Debt Act, 1883," 46 & 47 Vict. c. 54, s. 5; and "National Debt Act, 1885," 48 & 49 Vict. c. 43	362,104 – –	–	3,153,183 – –
Annuities for terms of years in lieu of Stock cancelled, per "National Debt Act, 1883," 46 & 47 Vict. c. 54, s. 2; "National Debt Act, 1885," 48 & 49 Vict. c. 43; and "National Debt and Local Loans Act, 1887," 50 & 51 Vict. c. 16	1,211,797 – –	–	*9,115,822 – –
Annuities for terms of years granted to repay Advances made for Commutation of Prisons Officers' Pensions, per 45 & 46 Vict. c. 72, s. 22	5,629 17 6	–	19,496 – –
Indian Army Pension Deficiency Fund Annuities, per 48 & 49 Vict. c. 67, s. 5 (2)	137,568 1 –	–	1,537,246 – –
Annuity for a term of years granted to repay Advance under "Russian Dutch Loan Act, 1891," 54 & 55 Vict. c. 26	8,376 13 3	–	84,320 – –
Advances under "Barracks Act, 1890," 53 & 54 Vict. c. 25, in respect of which an Annuity has not been granted	700,000 – –	par	700,000 – –
Proportion of Interest thereon to 20th November	– – –	–	9,319 14 6
Balance in Banks of England and Ireland	– – –	–	102,882 4 –
		£.	45,244,090 6 7

* Cash value (at the price of Consols on 20th November 1894) of the amount of 2¾ per Cent. Consols estimated to have been unreplaced at 20th November 1894, out of the amount of Stock originally cancelled in exchange for these Annuities. Act 54 & 55 Vict. c. 24.

G. Hervey, Comptroller General.

NATIONAL DEBT (SAVINGS BANKS).

COPY of BALANCE SHEET, setting forth the ASSETS and LIABILITIES of the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT in respect of TRUSTEE SAVINGS BANKS on 20th November 1894, the ASSETS being Valued pursuant to Act 26 Vict. c. 25, s. 6.

(*Presented pursuant to Act* 26 *Vict. c.* 25, *s.* 6.)

Ordered, by The House of Commons, *to be Printed,*
8 *April* 1895.

[*Price* ½*d.*]

206. *Under* 1 *oz.*

AN ACCOUNT of the TOTAL SUMS issued out of the CONSOLIDATED FUND, and advanced to His Majesty the King of Sardinia, by virtue of the Acts 18 Vict. c. 17, and 19 & 20 Vict. c. 39; and also of the Sums received to 31st December 1894, for Interest and Sinking Fund thereof.

	Interest.	Sinking Fund.	Principal.
	£. s. d.	£. s. d.	£. s. d.
Issued out of the Consolidated Fund in full of the Sardinian Loan in the years 1855 and 1856	- - -	- - -	2,000,000 - -
Received in the following years, for Interest and Sinking Fund on the above Loan at 4 per Cent. per Annum:			
1855	7,500 - -	2,500 - -	
1856	37,350 3 9	12,450 1 3	
1857	59,391 6 5	20,808 8 7	
1858	58,769 3 11	21,230 16 1	
1859	58,127 10 -	21,872 10 -	
1860	57,466 8 -	22,533 12 -	
1861	56,785 6 5	23,214 13 7	
1862	56,083 13 2	23,916 6 10	
1863	55,360 15 9	24,639 4 3	
1864	54,616 1 3	25,383 18 9	
1865	53,848 16 8	26,151 3 4	
1866	53,058 8 4	26,941 11 8	
1867	52,244 2 1	27,755 17 11	
1868	51,405 3 8	28,594 16 4	
1869	50,540 18 2	29,459 1 10	
1870	49,650 10 1	30,349 9 11	
1871	48,733 3 10	31,266 16 2	
1872	47,788 3 -	32,211 17 -	
1873	46,814 11 -	33,185 9 -	
1874	45,811 10 5	34,188 10 3	
1875	44,778 3 5	35,221 15 11	
1876	43,713 11 11	36,286 8 1	
1877	42,616 16 9	37,383 3 3	
1878	41,486 18 8	38,513 1 4	
1879	40,322 17 7	39,677 2 5	
1880	39,123 12 8	40,876 7 4	
1881	37,888 2 11	42,111 17 1	
1882	36,615 6 4	43,384 13 8	
1883	35,304 - 4	44,695 19 8	
1884	33,953 1 7	46,046 18 5	
1885	32,561 6 2	47,438 13 10	
1886	31,127 9 6	48,872 10 6	
1887	29,650 6 1	50,349 13 11	
1888	28,128 9 8	51,871 10 4	
1889	26,560 13 4	53,439 6 8	
1890	24,945 9 3	55,054 10 9	
1891	23,281 8 10	56,718 11 2	
1892	21,567 2 6	58,432 17 6	
1893	19,800 19 9	60,199 - 3	
1894	17,981 9 6	62,018 10 6	
			1,447,246 17 4
Sum remaining to be discharged - - - £.			552,753 2 8

Treasury Chambers,
5 February 1895.

JOHN T. HIBBERT.

SARDINIAN LOAN.

ACCOUNT of the TOTAL SUMS issued out of the CONSOLIDATED FUND, and advanced to His Majesty the King of Sardinia, by virtue of the Acts 18 Vict. c. 17, and 19 & 20 Vict. c. 39; and also of the Sums received to 31 December 1894, for Interest and Sinking Fund thereof.

(*Presented pursuant to Acts* 18 *Vict. c.* 17, *s.* 3, *and* 19 & 20 *Vict. c.* 39, *s.* 1.)

Ordered, by The House of Commons, *to be Printed,* 7 *February* 1895.

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[*Price* ½ *d.*]

16.

NATIONAL DEBT (SAVINGS BANKS AND FRIENDLY SOCIETIES).

1.—AN ACCOUNT of the GROSS AMOUNT of all SUMS Received and Paid by the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT on account of BANKS for SAVINGS and FRIENDLY SOCIETIES in *Great Britain* and *Ireland*, from their Commencement at 6th August 1817 to the 20th November 1894, inclusive:—Of the AGGREGATE AMOUNT of the Separate SURPLUS FUND of all SAVINGS BANKS at 20th November 1894, and of the GROSS AMOUNT of all SUMS Transferred to or Paid out of such Surplus Fund in the course of the Year ended 20th November 1894:—And, of all EXPENSES incurred by the said COMMISSIONERS for SALARIES of CLERKS, or other Incidental Expenses, during the Year ended 20th November 1894.

2.—AN ACCOUNT setting forth in Detail the whole of the several Transactions which have taken place during the Year ended 20th November 1894, in the INVESTMENT of all MONEYS which came into the hands of the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT, for SAVINGS BANKS and FRIENDLY SOCIETIES, and of all the Variations which have taken place during such Year in the Securities held by the said COMMISSIONERS for those Institutions.

3.—AN ACCOUNT showing the AGGREGATE AMOUNT of the LIABILITIES of the Government to the TRUSTEES of SAVINGS BANKS and FRIENDLY SOCIETIES respectively, on 20th November 1894, and the Nature, Amount, and Value of the Assets held by the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT to meet the same, and the Amount of the Surplus thereon.

Treasury Chambers,
14 February 1895.

JOHN T. HIBBERT.

(*PRESENTED PURSUANT TO ACT OF PARLIAMENT.*)

Ordered, by The House of Commons, *to be Printed*,
15 *February* 1895.

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90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

51.

—1.—

SAVINGS BANKS AND FRIENDLY SOCIETIES.

AN ACCOUNT of the GROSS AMOUNT of all SUMS Received and Paid by the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT on account of BANKS for SAVINGS and FRIENDLY

From 6th August 1817 to 20th November 1894, inclusive.	GROSS AMOUNT of all Sums received from Trustees, and Interest credited to them, including Interest up to and due upon 20th Nov. 1894.	GROSS AMOUNT of all Sums paid to Trustees, including Interest.	GROSS AMOUNT of all Stocks, Annuities, and other Securities standing in the Names									
			2¾ per Cent. Consolidated Stock.	2½ per Cent. Annuities.	Local Loans 3 per Cent. Stock.	Guaranteed Land Stock.	Book Debt, per Act 55 & 56 Vict. c. 26.	Bonds of Irish Land Commission, per 43 Vict. c. 4, 43 & 44 Vict. c. 14, 45 & 46 Vict. c. 62, 44 & 45 Vict. c. 71, 46 & 47 Vict. c. 24, 46 & 47 Vict. c. 26, and 49 Vict. c. 17.	Treasury Bills.	Temporary Loans to Local Loans Fund.	Annuity in exchange for Bonds of the Commissioners of Church Temporalities in Ireland, per 32 & 33 Vict. c. 42, payable by Irish Land Commission.	Red Sea and India Telegraph Annuity.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£.	£.	£. s. d.	£.	£.	£.	£.
GREAT BRITAIN and IRELAND: Savings Banks	154,025,810 19 10	109,950,364 11 5	14,583,636 13 6	52,840 3 2	6,370,498 4 2	60,000	2,800,000	1,447,500 – –	1,010,000	150,000	156,904	2,231
Friendly Societies, per Act 38 & 39 Vict. c. 60	8,284,296 3 5	7,220,612 9 1	1,105,472 18 7	—	—	—	—	—	—	—	—	—
TOTAL {SAVINGS BANKS and FRIENDLY SOCIETIES} £.	162,310,107 3 3	117,170,977 – 6	15,689,109 12 1	52,840 3 2	6,370,498 4 2	60,000	2,800,000	1,447,500 – –	1,010,000	150,000	156,904	2,231

AN ACCOUNT of the AGGREGATE AMOUNT of the SEPARATE SURPLUS FUND of all SAVINGS BANKS, at 20th November 1894; and of the GROSS AMOUNT of all Sums Transferred to or Paid out of such Surplus Fund in the course of the Year ended 20th November 1894.

	Not carrying Interest.	Carrying Interest.	TOTAL.
	£. s. d.	£. s. d.	£. s. d.
Balance on Separate Surplus Fund, at 20th November 1893	374,388 19 5	137,685 19 4	512,074 18 9
Transferred to Separate Surplus Fund during year ended 20th November 1894	4,196 15 1	14,498 10 3	18,695 5 4
	378,585 14 6	152,184 9 7	530,770 4 1
Paid out of Separate Surplus Fund during year ended 20th November 1894	4,631 11 2	1,348 11 11	5,980 3 1
Balance at 20th November 1894 £.	373,954 3 4	150,835 17 8	524,790 1 –

— 1. —

SAVINGS BANKS AND FRIENDLY SOCIETIES.

SOCIETIES in *Great Britain* and *Ireland*, from their Commencement at 6th August 1817 to 20th November 1894, inclusive; prepared under the following Heads, pursuant to 26 & 27 Vict. c. 87.

of the Commissioners on 20th November 1894.

	Annuity created under "Savings Banks Act, 1880," 43 & 44 Vict. c. 36.	Annuities for Terms of Years, granted to repay Advances under Pensions Commutation Act, 34 & 35 Vict. c. 36	Imperial Defence Annuity, under 51 & 52 Vict. c. 32.	Dockyard Railways Annuity created under "Public Works Loan Act, 1889," 52 & 53 Vict. c. 71, s. 8.	Barracks Annuities, under 53 & 54 Vict. c. 25.	Annuities for Terms of Years.	Advances under "Barracks Act, 1890," 53 & 54 Vict. c. 25, in respect of which an Annuity has not been granted.
	£. s. d.	£. s. d.	£.	£. s. d.	£. s. d.	£. s. d.	£.
1	83,672 12 –	51,990 17 –	34,911	4,395 19 –	61,987 1 –	1,729,695 10 9	700,000
2	–	–	–	–	–	–	–
3	83,672 12 –	51,990 17 –	34,911	4,395 19 –	61,987 1 –	1,729,695 10 9	700,000

	SUMS PAID				AMOUNT of Interest, Dividends and Return of Capital (52,163,217 *l.* 8*s.* 9*d.*) in Terminable Annuities received by the Commissioners.	AMOUNT received from Exchequer, per Act 40 Vict. c. 13, ss. 15 and 16, being Excess of Interest credited to Trustees above that accrued on Securities.	RECEIVED from EXCHEQUER on account of Deficiency of Capital. — SAVINGS BANKS, per Act 43 & 44 Vict. c. 36, s. 1. FRIENDLY SOCIETIES, per Acts 45 & 46 Vict. c. 72. s. 21, and 50 & 51 Vict. c. 16.	GROSS AMOUNT of Interest paid and credited to Savings Banks and Friendly Societies by the Commissioners, including Interest up to and due upon 20th November 1894.
	For the Purchase of Stocks, Annuities, and other Securities, after deduction of Sums received for Sales and for Return of Capital in Terminable Annuities.	For Incidental Expenses charged on the Savings Banks Fund previous to the Act 26 & 27 Vict. c. 87.	To Exchequer, per Act 40 Vict. c. 13, s. 15, being Excess of Interest accrued over Interest credited to Trustees.	TOTAL.				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	40,011,175 18 3	18,493 4 8	102,201 5 3	40,131,870 8 2	124,206,204 19 5	371,235 17 8	1,129,580 2 –	76,469,611 16 –
					125,707,020 19 1			
					2,093,573 4 3	664,801 18 2	1,269,826 3 9	
2	1,192,890 19 11	—	—	1,192,890 19 11		4,028,201 6 2		3,891,711 8 1
					126,299,778 3 8	1,036,037 15 10	2,399,406 5 9	
3	41,204,066 18 2	18,493 4 8	102,201 5 3	41,324,761 8 1		129,735,222 5 3		80,361,323 4 1

Besides the above-named Securities, the following Balances remained uninvested on the 20th November 1894; viz.:—

	£. s. d.
Balance in Banks of England and Ireland (less Drafts issued but not paid); Savings Banks, United Kingdom	102,882 4 –
Ditto - Bank of England - ditto - Friendly Societies, United Kingdom	7,282 12 6
£.	110,164 16 6

AN ACCOUNT of all EXPENSES incurred by the said COMMISSIONERS for SALARIES of CLERKS, or other Incidental Expenses, during the Year ended 20th November 1894.

The CHARGES of MANAGEMENT under this Head are not distinguished from the General Management of the Office of the Commissioners; but, so far as the same can be estimated, they may have amounted to 4,900 *l.*

— 2. —

AN ACCOUNT setting forth in Detail the whole of the several Transactions which have taken came into the hands of the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT, for during such Year in the Securities held by the said COMMISSIONERS for those Institutions.

SUMS Received on account of Savings Banks.

DATE.	For Securities Sold and Securities Paid Off.					TOTAL Sums Received.
	Treasury Bills.	Irish Land Commission Bonds Paid Off.	Exchequer (Suez) Bonds, Act 1876, Paid Off.	Exchequer Bonds.	Price.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
Balance in Banks of England and Ireland at 20th November 1893	—	—	—	—	—	40,032 9 5
30 December - 1893	—	13,000 - -	—	—	par	13,000 - -
5 January - 1894	150,000 - -	—	—	—	Cost price	145,875 - -
13 February - „	150,000 - -	—	—	—	„	145,875 - -
15 February - „	210,000 - -	—	—	—	„	204,120 - -
24 February - „	100,000 - -	—	—	—	„	97,200 - -
20 March - „	—	—	53,400 - -	—	par	53,400 - -
8 June - „	250,000 - -	—	—	—	Cost price	243,062 10 -
30 June - „	—	17,036 5 6	—	—	par	17,036 5 6
5 July - „	—	—	—	300,000 - -	„	300,000 - -
10 August - „	—	—	—	300,000 - -	„	300,000 - -
24 August - „	—	50,000 - -	—	—	„	50,000 - -
5 September - „	150,000 - -	—	—	—	$\frac{1}{16}$ % disc.	147,023 10 6
22 September - „	150,000 - -	—	—	—	$\frac{11}{16}$ % disc.	147,065 5 7
£.	1,160,000 - -	80,036 5 6	53,400 - -	600,000 - -		1,903,690 1 -

Sums received from Trustees	1,581,281 8 7
Dividends on Stock, Annuities for Terms of Years, and Interest on other Securities (including Interest on Treasury Bills)	2,778,491 13 8
Received from Exchequer, per 43 & 44 Vict. c. 36, being Annuity created to pay off the Total Capital Deficiency, on account of Trustee Savings Banks, as it stood on 20th November 1880	83,672 12 -
Received for Stock sold for Depositors	1,939 4 8
For Allowance to Trustees on the Grant and Payment of Annuities	107 12 1
Received from Exchequer per Act 40 Vict. c. 13, s. 15, being excess of Interest credited to Trustees above that accrued on securities	13,078 6 2
Advance to the Exchequer in Aid of Ways and Means, per 56 & 57 Vict., repaid	460,000 - -
Trustee Savings Banks' Inspection Committee—Amount refunded	10 4 -
£.	6,822,271 2 2

During the year ended 20th November 1894 Certificates, issued at the request of Depositors, were lodged with the Commissioners for the Reduction of 10,245*l.* 4*s.* 6*d.* sterling from the Post Office Savings Banks Fund to the Fund for the Banks for Savings; further, the sum of 243,700*l.* 18*s.* 9*d.* sterling Savings Banks, and 190,282*l.* 10*s.* 2*d.* sterling was transferred from the Savings Bank Investment Account to the Fund for the Banks for Savings, being to the Post Office Savings Banks Fund and the Savings Bank Investment Account, were, at various periods during the year, converted, at the market on account of Savings Banks to the Stock also standing to their credit on account of Post Office Savings Banks and the Savings Bank Investment above Return.

— 2. —

place during the Year ended 20th November 1894, in the INVESTMENT of all MONEYS which SAVINGS BANKS and FRIENDLY SOCIETIES, and of all the Variations which have taken place

INVESTMENTS made and Sums Paid on account of Savings Banks.

DATE.	In Stock and other Securities. 2¾ per Cent. Consols.	Treasury Bills.	Terms of Years, Annuities.	Exchequer Bonds.	Price.	TOTAL Sums Paid.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.		£. s. d.
22 December - 1893	—	—	7,372 15 -	—	—	86,587 14 -
29 December - „	25,000 - -	—	—	—	98⅜	24,593 15 -
29 December - „	50,000 - -	—	—	—	98 7/16	49,218 15 -
5 January - 1894	—	150,000 - -	—	—	2¾ % disc.	145,875 - -
31 January - „	50,000 - -	—	—	—	98½	49,437 10 -
2 February - „	25,000 - -	—	—	—	98 15/16	24,734 7 6
3 February - „	25,000 - -	—	—	—	98 15/16	24,734 7 6
6 February - „	50,000 - -	—	—	—	99 1/16	49,531 5 -
7 February - „	100,000 - -	—	—	—	99¼	99,125 - -
10 February - „	—	150,000 - -	—	—	2l. 15s. 8d. % disc.	145,825 - -
13 February - „	—	150,000 - -	—	—	2l. 15s. 8d. % disc.	145,825 - -
14 February - „	50,000 - -	—	—	—	99½	49,750 - -
15 February - „	—	210,000 - -	—	—	2l. 15s. 8d. % disc.	204,155 - -
24 February - „	—	100,000 - -	—	—	2l. 15s. 6d. % disc.	97,225 - -
2 March - - „	—	300,000 - -	—	—	2l. 15s. 3d. % disc.	291,712 10 -
12 March - - „	50,125 6 3	—	—	—	99¾	50,000 - -
14 March - - „	40,000 - -	—	—	—	99 15/16	39,975 - -
20 March - - „	100,376 8 2	—	—	—	99⅝	100,000 - -
22 March - - „	—	—	7,315 12 -	—	—	86,587 14 -
25 April - - „	65,000 - -	—	—	—	100¼	65,162 10 -
2 May - - „	—	—	7 4 -	—	—	60 - -
14 June - - „	16,924 10 1	—	—	—	101	17,093 15 -
14 June - - „	25,000 - -	—	—	—	101 3/16	25,265 12 6
15 June - - „	35,000 - -	—	—	—	101¼	35,437 10 -
18 June - - „	50,000 - -	—	—	—	101 5/16	50,656 5 -
19 June - - „	75,000 - -	—	—	—	101 5/16	75,984 7 6
20 June - - „	37,000 - -	—	—	—	101 5/16	37,485 12 6
20 June - - „	203,000 - -	—	—	—	101⅜	205,791 5 -
21 June - - „	60,000 - -	—	—	—	101⅜	60,825 - -
21 June - - „	40,000 - -	—	—	—	101 7/16	40,525 - -
22 June - - „	—	—	7,758 19 -	—	—	89,672 13 6
27 June - - „	—	250,000 - -	—	—	2l. 14s. 3d. % disc.	243,218 15 -
28 June - - „	83,657 8 2	—	—	—	101½	84,703 2 6
28 June - - „	25,000 - -	—	—	—	101 7/16	25,296 17 6
5 July - - „	—	—	—	300,000 - -	par	300,000 - -
25 July - - „	50,000 - -	—	—	—	101 1/16	50,843 15 -
26 July - - „	50,000 - -	—	—	—	101⅝	50,812 10 -
3 August - - „	—	—	22 11 6	—	—	190 - -
9 August - - „	97,799 10 3	—	—	—	102¼	100,000 - -
10 August - - „	100,000 - -	—	—	—	102 3/16	102,187 10 -
10 August - - „	50,000 - -	—	—	—	102⅛	51,062 10 -
10 August - - „	50,000 - -	—	—	—	102 1/16	51,031 5 -
20 August - - „	49,079 15 1	—	—	—	101⅞	50,000 - -
31 August - - „	48,661 16 -	—	—	—	102⅛	50,000 - -
3 September - „	75,000 - -	—	—	—	102⅛	76,968 15 -
4 September - „	25,000 - -	—	—	—	102 3/16	25,546 17 6
5 September - „	97,680 1 11	—	—	—	102⅛	100,000 - -
7 September - „	48,840 1 -	—	—	—	102⅛	50,000 - -
12 September - „	48,840 1 -	—	—	—	102⅛	50,000 - -
12 September - „	50,000 - -	—	—	—	102 1/16	51,218 15 -
14 September - „	48,840 1 -	—	—	—	102⅛	50,000 - -
22 September - „	—	—	7,697 8 -	—	—	89,672 13 6
24 September - „	50,000 - -	—	—	—	102¼	51,062 10 -
4 October - - „	50,000 - -	—	—	—	101 5/16	50,593 15 -
30 October - - „	—	—	32 1 6	—	—	272 - -
20 November - „	200,000 - -	—	—	—	102 7/16	205,750 - -
20 November - „	50,000 - -	—	—	—	102 5/16	51,468 15 -
£.	2,520,824 18 11	1,310,000 - -	30,206 11 -	300,000 - -		4,480,752 15 -

	£. s. d.
Drafts paid to Trustees	1,231,944 10 1
Bank of England Fees	- 10 -
Balance of Commission, under Section 3 of Savings Banks Act, 1880	85 16 1
Paid for Stock bought for Depositors and placed to credit of the Savings Bank Investment Account	2,392 11 -
Advance to the Exchequer in Aid of Ways and Means, per 56 & 57 Vict. c. 60	150,000 - -
Expenditure of Trustee Savings Banks Inspection Committee	4,212 16 -
Advances under "Barracks Act, 1890," 53 & 54 Vict. c. 25	700,000 - -
Temporary Loans to Local Loans Fund under 50 & 51 Vict. c. 16, s. 13 (5)	150,000 - -
Balance in Banks of England and Ireland on 20th November 1894	102,882 4 -
£.	6,822,271 2 2

the National Debt for the Transfer of 295,054*l.* 3*s.* 7*d.* sterling from the Fund for the Banks for Savings to the Post Office Savings Banks Fund; and was transferred from the Fund for the Banks for Savings to the Savings Bank Investment Account, for the purchase of Stock for Depositors in Trustee the amount realised by the sale of Stock for Depositors. The balances of above sums, 284,808*l.* 19*s.* 1*d.* and 53,418*l.* 8*s.* 7*d.* sterling, respectively due price of the day, into 284,223*l.* 3*s.* 11*d.* and 54,302*l.* 1*s.* 8*d.* Stock, which was transferred from the Stock standing to the credit of the Commissioners Account. These transfers not being cash transactions, but merely sums written off from one Stock Account to the others, do not appear in the

2.—An Account setting forth in Detail the whole of the several Transactions which have taken place during the Year ended 20th November 1894, &c.—*continued.*

Friendly Societies, 38 & 39 Vict. c. 60.

Sums Received and Stock Sold in the Year ended 20th November 1894.

DATE.	2¾ per Cent. Consols.	Price.	Total Sums Received.
	£. s. d.		£. s. d.
Balance in Bank of England, 20 November 1893			11,164 18 10
3 April 1894	1,000 – –	99¾	997 10 –
4 May „	5,128 9 11	100⅛	5,134 18 2
7 June „	3,732 7 9	101¼	3,779 – 10
20 August „	5,000 – –	101⅞	5,093 15 –
	£. 14,860 17 8		26,170 2 10
Sums received from Trustees			3,425 – –
Dividends on Stock			30,461 5 11
Received from Exchequer, per Act 40 Vict. c. 13, s. 16, being excess of Interest credited to Trustees above that accrued on Securities			8,633 7 9
		£.	68,689 16 6

Sums Paid and Stock Bought in the Year ended 20th November 1894.

DATE.	2¾ per Cent. Consols.	Price.	Total Sums Paid.
	£. s. d.		£. s. d.
11 October 1894	7,402 16 9	101 5/16	7,500 – –
	£. 7,402 16 9		7,500 – –
Drafts paid to Trustees			53,907 4 –
Balance in the Bank of England, 20th November 1894			7,282 12 6
		£.	68,689 16 6

— 3. —

AN ACCOUNT showing the AGGREGATE AMOUNT of the LIABILITIES of the GOVERNMENT to the TRUSTEES of SAVINGS BANKS and FRIENDLY SOCIETIES respectively, on 20th November 1894, and the Nature, Amount, and Value of the Assets held by the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT to meet the same, and the Amount of the Surplus thereon.

— 3. —

AN ACCOUNT showing the AGGREGATE AMOUNT of the LIABILITIES of the GOVERNMENT to the TRUSTEES of SAVINGS BANKS and FRIENDLY SOCIETIES respectively, on 20th November 1894, and the Nature, Amount, and Value of the Assets held by the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT to meet the same, and the Amount of the Surplus thereon.

	Amount of Principal Money Received from, and Interest Credited to, the Trustees, including Interest due upon the 20th November 1894.	Amount of Principal and Interest Money Paid to the Trustees, including Surplus Fund Drafts.	Amount of Money, Principal and Interest, due to the Trustees by the Commissioners on the 20th November 1894, including 524,790*l.* 1*s.* standing to the Credit of the Trustees on the Separate Surplus Fund Account.	Value of the Assets held by the Commissioners on the 20th November 1894, to provide the Amount due by the Commissioners to the Trustees, for Principal and Interest. (*See* Detail below.)	Amount of Surplus.
UNITED KINGDOM:	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*	£. *s.* *d.*
Savings Banks	154,025,810 19 10	109,950,364 11 5	44,075,446 8 5	45,244,090 6 7	1,168,643 18 2
Friendly Societies, per 38 & 39 Vict. c. 60	8,284,296 3 5	7,220,612 9 1	1,063,683 14 4	1,144,537 18 –	80,854 3 8
TOTAL — {SAVINGS BANKS and FRIENDLY SOCIETIES} £.	162,310,107 3 3	117,170,977 – 6	45,139,130 2 9	46,388,628 4 7	1,249,498 1 10

Assets held by the Commissioners.	Amount of Assets.	Price at 20th November 1894.	Value.
ON ACCOUNT OF SAVINGS BANKS:	£. *s.* *d.*		£. *s.* *d.*
2¾ per Cent. Consolidated Stock	14,583,636 13 6	102⅞	15,002,916 4 7
2½ per Cent. Annuities	52,840 3 2	101⅜	53,566 14 2
Local Loans 3 per Cent. Stock	6,370,498 4 2	107½	6,848,285 11 5
Guaranteed Land Stock	60,000 – –	– – – –	62,137 10 –
Book Debt, per Act 55 & 56 Vict. c. 26	2,800,000 – –	– par –	2,800,000 – –
Proportion of Interest thereon to 20th November	– – – –	– – – –	9,625 – –
Advances, per 43 Vict. c. 4, 43 & 44 Vict. c. 14, 45 & 46 Vict. c. 62, 46 & 47 Vict. c. 24, 46 & 47 Vict. c. 26, and 49 Vict. c. 17, ss. 10 and 11, repayable by Irish Land Commission, per 44 & 45 Vict. c. 71	1,447,500 – –	– par –	1,447,500 – –
Proportion of Interest thereon to 20th November	– – – –	– – – –	19,260 18 4

Treasury Bills	1,010,000 – –	Cost price	982,186 5 –
Proportion of Interest thereon to 20th November	– – –	– – –	18,786 2 2
Temporary Loans to Local Loans Fund	150,000 – –	par	150,000 – –
Proportion of Interest thereon to 20th November	– – –	– – –	567 2 5
Annuity for a Term of Years, granted to repay Advances, per 32 & 33 Vict. c. 42, payable by Irish Land Commission, per 44 & 45 Vict. c. 71	156,904 – –	– – –	965,660 – –
Red Sea and India Telegraph Annuity, expiring 4th August 1908	2,231 – –	11	24,541 – –
Annuity for a Term of Years, created under "Savings Banks Act, 1880," expiring 15th May 1908 (Savings Banks Deficiency Annuity)	83,672 12 –	– – –	908,908 – –
Annuities for Terms of Years, granted to repay Advances made under the Pensions Commutation Act, 34 & 35 Vict. c. 36	51,990 17 –	– – –	148,470 – –
Annuity for a Term of Years, granted to repay Advances under "Imperial Defence Act, 1888," 51 & 52 Vict. c. 32	34,911 – –	– – –	192,741 – –
Annuity for a Term of Years, granted to repay Advances under "Public Works Loan Act, 1889," 52 & 53 Vict. c. 71, s. 8	4,395 19 –	– – –	82,108 – –
Annuities for Terms of Years, granted to repay Advances under "Barracks Act, 1890," 53 & 54 Vict. c. 25	61,987 1 –	– – –	786,116 – –
Annuities for Terms of Years granted to repay Advances under "Consolidated Fund (Permanent Charges Redemption) Act, 1883," 46 Vict. c. 1, s. 2	4,219 19 –	– – –	18,446 – –
Annuity for a Term of Years, in lieu of Annuities converted, per "National Debt Act, 1883," 46 & 47 Vict. c. 54, s. 5, and "National Debt Act, 1885," 48 & 49 Vict. c. 43	362,104 – –	– – –	3,153,183 – –
Annuities for Terms of Years, in lieu of Stock cancelled, per "National Debt Act, 1883," 46 & 47 Vict. c. 54, s. 2, "National Debt Act, 1885," 48 & 49 Vict. c. 43, and "National Debt and Local Loans Act, 1887," 50 & 51 Vict. c. 16	1,211,797 – –	– – –	* 9,115,822 – –
Annuities for Terms of Years, granted to repay Advances made for Commutation of Prisons Officers' Pensions, per 45 & 46 Vict. c. 72, s. 22	5,629 17 6	– – –	19,496 – –
Indian Army Pension Deficiency Fund Annuities, per 48 & 49 Vict. c. 67, s. 5 (2)	137,568 1 –	– – –	1,537,246 – –
Annuity for a Term of Years, granted to repay Advance under "Russian-Dutch Loan Act, 1891," 54 & 55 Vict. c. 26	8,376 13 3	– – –	84,320 – –
Advances under "Barracks Act, 1890," 53 & 54 Vict. c. 25, in respect of which an Annuity has not been granted	700,000 – –	par	700,000 – –
	– – –	– – –	9,319 14 6
Proportion of Interest thereon to 20th November	– – –	– – –	102,882 4 –
Balance in Banks of England and Ireland	– – –	– – –	45,244,090 6 7
		£.	
On Account of Friendly Societies:			
2¾ per Cent. Consolidated Stock	1,105,472 18 7	102⅞	1,137,255 5 6
Balance in Bank of England	– – –	– – –	7,282 12 6
		£.	1,144,537 18 –

* Cash value (at the price of Consols on 20th November 1894) of the amount of 2¾ per Cent. Consols, estimated to have been unreplaced at 20th November 1894 out of the amount of Stock originally cancelled in exchange for these Annuities. (Act 54 & 55 Vict. c. 24.)

National Debt Office,
11 February 1895.

G. HERVEY.
Comptroller General.

NATIONAL DEBT (SAVINGS BANKS AND FRIENDLY SOCIETIES).

ACCOUNT of the Gross Amount of all SUMS Received and Paid by the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT on account of BANKS for SAVINGS and FRIENDLY SOCIETIES in *Great Britain* and *Ireland*, from their Commencement at 6 August 1817 to 20 November 1894.

ACCOUNT of the several Transactions which have taken place during the Year ended 20 November 1894, in the INVESTMENT of all MONEYS which came into the hands of the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT, for SAVINGS BANKS and FRIENDLY SOCIETIES.

ACCOUNT showing the Aggregate Amount of the LIABILITIES of the GOVERNMENT to the TRUSTEES of SAVINGS BANKS and FRIENDLY SOCIETIES respectively, on 20 November 1894; &c.

(*Presented pursuant to Act of Parliament*, 26 & 27 *Vict.* *c.* 87, *s.* 60.)

Ordered, by The House of Commons, *to be Printed*, 15 *February* 1895.

[*Price* 1½ *d.*]

51. *Under* 2 *oz.*

POST OFFICE SAVINGS BANKS FUND.

AN ACCOUNT for the Year ended 31st December 1894, showing the INTEREST accrued in respect of the SECURITIES standing in the Names of the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT to the Credit of the POST OFFICE SAVINGS BANKS FUND, the INTEREST Paid and Credited to DEPOSITORS in pursuance of the ACTS relating to POST OFFICE SAVINGS BANKS, and the Expenses incurred in the execution of those Acts; prepared pursuant to Act 40 Vict. c. 13, s. 17, and 54 & 55 Vict. c. 21, s. 15.

SAVINGS BANKS FUND.

AN ACCOUNT for the Year ended 20th November 1894, showing the INTEREST accrued in respect of the SECURITIES standing in the Names of the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT to the Credit of the FUND for the BANKS for SAVINGS, and the INTEREST Paid and Credited to TRUSTEES of SAVINGS BANKS; prepared pursuant to Act 40 Vict. c. 13, s. 17, and 54 & 55 Vict. c. 21, s. 15.

FRIENDLY SOCIETIES FUND.

AN ACCOUNT for the Year ended 20th November 1894, showing the INTEREST accrued in respect of the SECURITIES standing in the Names of the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT to the Credit of the FUND for FRIENDLY SOCIETIES, and the INTEREST Paid and Credited to the TRUSTEES of FRIENDLY SOCIETIES; prepared pursuant to Act 40 Vict. c. 13, s. 17, and 54 & 55 Vict. c. 21, s. 15.

Treasury Chambers,
21 June 1895.

JOHN T. HIBBERT.

(*Presented pursuant to Acts* 40 *Vict. c.* 13, *s.* 17, *and* 54 *&* 55 *Vict. c.* 21, *s.* 15.)

Ordered, by The House of Commons, *to be Printed*,
21 *June* 1895.

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314.

POST OFFICE SAVINGS BANKS FUND.

AN ACCOUNT for the Year ended 31 December 1894, showing the INTEREST accrued in of the NATIONAL DEBT to the Credit of the POST OFFICE SAVINGS BANKS FUND, the OFFICE SAVINGS BANKS, and the Expenses incurred in the execution of those Acts;

	£.	s.	d.
Interest accrued on Securities standing to the credit of the Post Office Savings Banks Fund	2,434,498	15	7
£.	2,434,498	15	7

SAVINGS BANKS FUND.

AN ACCOUNT for the Year ended 20 November 1894, showing the INTEREST accrued in of the NATIONAL DEBT to the Credit of the FUND for the BANKS for SAVINGS, and the 40 Vict. c. 13, s. 17, and 54 & 55 Vict. c. 21, s. 15.

	£.	s.	d.
Interest accrued on Securities standing to the credit of the Fund for the Banks for Savings, adjusted in accordance with Section 5 of 44 & 45 Vict. c. 55, and Section 4 (1) of 54 & 55 Vict. c. 21	1,155,728	7	7
Excess of Interest paid and credited to Trustees of Savings Banks by the National Debt Commissioners	18,777	2	3
£.	1,174,505	9	10

FRIENDLY SOCIETIES FUND.

AN ACCOUNT for the Year ended 20 November 1894, showing the INTEREST accrued in of the NATIONAL DEBT to the Credit of the FUND for FRIENDLY SOCIETIES, and the to Act 40 Vict. c. 13, s. 17, and 54 & 55 Vict. c. 21, s. 15.

	£.	s.	d.
Interest accrued on Securities standing to the credit of the Fund for Friendly Societies	30,452	13	–
Excess of Interest paid and credited to Trustees of Friendly Societies by the National Debt Commissioners	8,375	3	3
£.	38,827	16	3

National Debt Office,
13 June 1895.

POST OFFICE SAVINGS BANKS FUND.

respect of the SECURITIES standing in the Names of the COMMISSIONERS for the REDUCTION INTEREST Paid and Credited to DEPOSITORS in pursuance of the ACTS relating to POST prepared pursuant to Act 40 Vict. c. 13, s. 17, and 54 & 55 Vict. c. 21, s. 15.

	£.	s.	d.	£.	s.	d.
Interest paid and credited to Depositors				2,015,903	1	7
Expenses incurred in the year	414,557	5	4			
Amount determined by the Treasury to provide against Depreciation in the Value of the Securities (*see* Note below)	201	18	5			
				414,759	3	9
				2,430,662	5	4
Excess of Interest accrued to the Post Office Savings Banks Fund				3,836	10	3
			£.	2,434,498	15	7

Note.—5 per cent. on the profits of the year, *i.e.*, on the excess of interest accrued over interest paid and credited, and expenses.

SAVINGS BANKS FUND.

respect of the SECURITIES standing in the Names of the COMMISSIONERS for the REDUCTION INTEREST Paid and Credited to TRUSTEES of SAVINGS BANKS; prepared pursuant to Act

	£.	s.	d.
Interest paid and credited to Trustees of Savings Banks	1,174,505	9	10
£.	1,174,505	9	10

FRIENDLY SOCIETIES FUND.

respect of the SECURITIES standing in the Names of the COMMISSIONERS for the REDUCTION INTEREST Paid and Credited to the TRUSTEES of FRIENDLY SOCIETIES; prepared pursuant

	£.	s.	d.
Interest paid and credited to Trustees of Friendly Societies	38,827	16	3
£.	38,827	16	3

G. Hervey,
Comptroller General.

SAVINGS BANKS AND FRIENDLY SOCIETIES.

POST OFFICE SAVINGS BANKS FUND.
SAVINGS BANKS FUND.
FRIENDLY SOCIETIES FUND.

ACCOUNT for the Year ended 31 December 1894, showing the INTEREST accrued in respect of the SECURITIES standing in the Names of the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT to the Credit of the POST OFFICE SAVINGS BANKS FUND; the INTEREST Paid and Credited to DEPOSITORS, and the Expenses incurred in the execution of the ACTS relating to that Fund; and, Accounts for the Year ended 20 November 1894, showing the Interest accrued in respect of the SECURITIES standing to the Credit of the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT, to the Credit of the FUND for the BANKS for SAVINGS and the FUND for FRIENDLY SOCIETIES, and the INTEREST Paid and Credited to TRUSTEES of such Funds respectively.

(*Presented pursuant to Acts* 40 *Vict. c.* 13, *s.* 17, *and* 54 & 55 *Vict. c.* 21. *s.* 15.)

Ordered, by The House of Commons, *to be Printed,*
21 *June* 1895.

[*Price* ½ *d.*]

314. *Under* 1 *oz.*

28.

ACCOUNT of the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT, showing the Amount Received from the Exchequer in respect of the OLD and NEW SINKING FUNDS, in the Financial Year ended 31st March 1895; also, of the Particular Application thereof; pursuant to Section 7 of the Act 38 & 39 Vict. c. 45.

Treasury Chambers, 30 May 1895. JOHN T. HIBBERT.

ACCOUNT of the COMMISSIONERS for the REDUCTION of the National Debt, showing the Amount Received from the Exchequer in respect of the OLD and NEW SINKING FUNDS, in the Financial Year ended 31st March 1895; also, of the Particular Application thereof; pursuant to Section 7 of the Act 38 & 39 Vict. c. 45.

(The Receipt and Application of the Sinking Fund Annuity, under the Act 33 & 34 Vict. c. 71, s. 69, is also included herein.)

DATE OF RECEIPT FROM THE EXCHEQUER.	AMOUNT RECEIVED. Old Sinking Fund.	New Sinking Fund.	Sinking Fund Annuity, 33 & 34 Vict. c. 71. s. 69.	TOTAL CASH RECEIVED.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
4 July 1894	- - -	- - -	6,906 14 7	6,906 14 7
22 Feb 1895	- - -	1,000,000 - -	- - -	1,000,000 - -
22 Mar. „	- - -	500,000 - -	- - -	500,000 - -
29 Mar. „	- - -	218,263 3 7	- - -	218,263 3 7
£.	- - -	1,718,263 3 7	6,906 14 7	1,725,169 18 2
Balance due 31 March 1894				1,600,845 16 2
£.				3,326,015 14 4

Date of Application by the Commissioners for the Reduction of the National Debt.	DESCRIPTION OF DEBT PURCHASED.	Price.	Amount of Cash Applied.	AMOUNT OF DEBT PURCHASED. Funded.	Unfunded.	TOTAL.
			£. s. d.	£. s. d.	£. s. d.	£. s. d.
2 July 1894	2¾ per Cent. Consolidated Stock	101¼	24,253 13 8	23,954 5 1	- - -	23,954 5 1
9 „ „	ditto ditto	101½	6,906 14 7	6,804 13 2	- - -	6,804 13 2
10 Aug. „	Exchequer Bonds	-	300,813 14 -	- - -	300,000 - -	300,000 - -
14 „ „	ditto	-	397,193 8 6	- - -	396,000 - -	396,000 - -
22 „ „	Treasury Bills	½ % disc.	149,923 19 6	- - -	150,000 - -	150,000 - -
5 Sept. „	ditto	15/16 „	149,391 5 4	- - -	150,000 - -	150,000 - -
13 „ „	ditto	15/16 „	348,899 13 2	- - -	350,000 - -	350,000 - -
22 „ „	ditto	15/16 „	149,593 3 1	- - -	150,000 - -	150,000 - -
25 „ „	ditto	15/16 „	79,750 2 9	- - -	80,000 - -	80,000 - -
28 „ „	2¾ per Cent. Consolidated Stock	101 1/16	1,026 16 2	1,007 5 10	- - -	1,007 5 10
23 Feb. 1895	Treasury Bills	-	520,000 - -	- - -	520,000 - -	520,000 - -
1 Mar. „	ditto	-	300,000 - -	- - -	300,000 - -	300,000 - -
22 „ „	ditto	1 1/16 % disc.	179,827 7 11	- - -	180,000 - -	180,000 - -
23 „ „	ditto	1 1/16 „	499,537 13 5	- - -	500,000 - -	500,000 - -
29 „ „	ditto	15/16 „	79,965 9 7	- - -	80,000 - -	80,000 - -
29 „ „	ditto	1 1/16 „	138,777 7 11	- - -	140,000 - -	140,000 - -
30 „ „	2¾ per Cent. Consolidated Stock	104 1/16	155 4 9	148 5 9	- - -	148 5 9
Balance remaining 31 March 1895			—			
£.			3,326,015 14 4	31,914 9 10	3,296,000 - -	3,327,914 9 10

SUMMARY of DEBT PURCHASED in the Year and CANCELLED.

	Average Price.				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
2¾ per Cent. Consolidated Stock	101 6 10	32,342 9 2	31,914 9 10	- - -	31,914 9 10
Exchequer Bonds	- -	698,007 2 6	- - -	696,000 - -	696,000 - -
Treasury Bills	- -	2,595,666 2 8	- - -	2,600,000 - -	2,600,000 - -
£.		3,326,015 14 4	31,914 9 10	3,296,000 - -	3,327,914 9 10

National Debt Office, 31 March 1895.

G. Hervey, Comptroller General.

Exchequer and Audit Department, 27 May 1895.

I certify that this Account has been examined under my directions, and is correct.

C. L. Ryan,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

SINKING FUNDS.

ACCOUNT of the COMMISSIONERS for the REDUCTION of the NATIONAL DEBT, showing the Amount received and applied in the Financial Year ended 31 March 1895, in respect of the OLD and NEW SINKING FUNDS.

(*Presented pursuant to Act* 38 *&* 39 *Vict. c.* 45, *s.* 7.)

Ordered, by The House of Commons, *to be Printed,*
30 *May* 1895.

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90, West Nile-street, Glasgow; or
HODGES, FIGGIS, & Co., LIMITED, 104, Grafton-street, Dublin.

[*Price* ½ *d.*]

285.

ACCOUNTS showing the SUMS Received from the KHEDIVE of EGYPT: the Charge for Principal and Interest on the Money Raised in respect of the PURCHASE of the above SHARES; and the Amount of Principal outstanding on 31st March 1895.

Treasury Chambers,
28 June 1895.

JOHN T. HIBBERT.

(Presented pursuant to Act 39 *&* 40 *Vict. c.* 67.)

Ordered, by The House of Commons, *to be Printed,*
2 *July* 1895.

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90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

355.

ACCOUNTS showing the Sums Received from the KHEDIVE of EGYPT; the Charge for Principal and Interest on the Money raised in respect of the Purchase of the above SHARES; and the Amount of Principal outstanding on 31st March 1895.

[Prepared in pursuance of Act 39 & 40 Vict. c. 67, s. 3.]

I.—STATEMENT showing, to 31st March 1895, the Total Amount paid for the Purchase of SHARES of the KHEDIVE of EGYPT in the SUEZ CANAL, and for Expenses connected therewith; the Amount of Debt created to provide for such Payment; the Amount issued and applied in Payment of Interest and Principal of the said Debt, and the Amount remaining Unredeemed.

	£.	s.	d.
Total Amount paid for the Shares and for Expenses:—			
Purchase-money of 176,602 shares	3,976,582	2	6
Commission thereon of 2½ per cent. paid to Messrs. N. de Rothschild and Sons	99,414	11	1
Other Expenses incidental to the Purchase	625	14	10
£.	4,076,622	8	5
Amount of Money raised by the creation of Debt, to provide (in part) for the above Total Payment, viz :—			
By Exchequer Bonds issued at par, bearing interest at 3½ per cent. per annum, and redeemable at par within 36 years	4,000,000	–	–

Amounts issued for Payment of Interest and Principal of the above Exchequer Bonds; the Application of the same, and Amount of the Bonds remaining Unredeemed:—

Year ended 31st March	Issued out of the Consolidated Fund.	Applied from Sinking Funds.	Applied in Payment of		Exchequer Bonds remaining Unredeemed.
			Interest.	Principal.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1877	149,912 10 –	– – –	139,912 10 –	10,000 – –	3,990,000 – –
1878	199,923 5 –	– – –	139,123 5 –	60,800 – –	3,929,200 – –
1879	199,876 – –	– – –	136,976 – –	62,900 – –	3,866,300 – –
1880	199,955 5 –	– – –	134,755 5 –	65,200 – –	3,801,100 – –
1881	199,854 – –	– – –	132,454 – –	67,400 – –	3,733,700 – –
1882	199,874 – –	– – –	130,074 – –	69,800 – –	3,663,900 – –
1883	199,910 – –	– – –	127,610 – –	72,300 – –	3,591,600 – –
1884	199,856 15 –	– – –	125,056 15 –	74,800 – –	3,516,800 – –
1885	199,916 – –	– – –	122,416 – –	77,500 – –	3,439,300 – –
1886	199,979 – –	– – –	119,679 – –	80,300 – –	3,359,000 – –
1887	199,944 – –	– – –	116,844 – –	83,100 – –	3,275,900 – –
1888	199,911 – –	– – –	113,911 – –	86,000 – –	3,189,900 – –
1889	200,000 – –	2,142,145 9 1	62,367 15 3	*2,279,777 13 10	910,122 6 2
1890	200,000 – –	– – –	30,383 – –	169,617 – –	740,505 6 2
1891	200,000 – –	– – –	24,394 9 3	175,605 10 9	564,899 15 5
1892	200,000 – –	– – –	18,194 9 10	181,805 10 2	383,094 5 3
1893	200,000 – –	– – –	11,775 12 5	188,224 7 7	194,869 17 8
1894	200,000 – –	– – –	5,130 2 4	194,869 17 8	—
1895	—	—	—	—	—

* Applied from Old Sinking Fund, 1887–88, 1,914,788 *l.* 5 *s.* 8 *d.*; redeeming, 1,902,856 *l.* 8 *s.* 11 *d.*
Applied from New Sinking Fund, 1888–89, 227,357 *l.* 3 *s.* 5 *d.*; redeeming, 224,021 *l.* 12 *s.* 1 *d.*
Issued from Consolidated Fund, 200,000 *l.*; redeeming, 152,899 *l.* 12 *s.* 10 *d.*

II.—STATEMENT of the Amounts Received from the KHEDIVE of EGYPT, to 31st March 1895, for Interest* on the Purchase Money (3,976,582 *l.* 2 *s.* 6 *d.*) of the SUEZ CANAL SHARES; also showing the effect of an assumed Application of the Amounts received in Payment of Interest at 3½ per Cent. per Annum, and in Redemption of Principal of so much of the Debt created to provide Payment of the Shares as is equivalent to the said Purchase Money.

Year ended 31st March	Received from the Khedive.	Assumed Application of Amount Received.		Outstanding.	
		Interest at 3½ per Cent. per Annum.	In Redemption of Principal.	Assumed Interest in Arrear.	Assumed Amount of Principal.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1877 - -	139,110 2 3	97,246 2 8	41,863 19 7	- - -	3,934,718 2 11
1878 - -	198,829 2 –	137,175 12 3	61,653 9 9	- - -	3,873,064 13 2
1879 - -	198,829 2 –	134,998 17 2	63,830 4 10	- - -	3,809,234 8 4
1880 - -	198,829 2 –	133,373 10 1	65,455 11 11	- - -	3,743,778 16 5
1881 - -	198,829 2 –	130,469 19 5	68,359 2 7	- - -	3,675,419 13 10
1882 - -	198,829 2 –	128,020 15 1	70,808 6 11	- - -	3,604,611 6 11
1883 - -	198,829 2 –	125,520 15 7	73,308 6 5	- - -	3,531,303 – 6
1884 - -	198,829 2 –	122,932 10 8	75,896 11 4	- - -	3,455,406 9 2
1885 - -	- nil -	- nil -	- nil -	121,997 8 10	3,455,406 9 2
1886 - -	377,776 6 –	247,918 1 9	129,858 4 3	- - -	3,325,548 4 11
1887 - -	178,946 3 11	119,471 14 11	59,474 9 –	- - -	3,266,073 15 11
1888 - -	198,828 14 4	117,233 3 11	81,595 10 5	- - -	3,184,478 5 6
1889 - -	198,828 14 4	113,461 16 3	85,366 18 1	- - -	3,099,111 7 5
1890 - -	238,594 13 5	109,673 16 6	128,920 16 11	- - -	2,970,190 10 6
1891 - -	198,828 14 4	104,153 10 9	94,675 3 7	- - -	2,875,515 6 11
1892 - -	198,829 9 8	99,783 18 1	99,045 11 7	- - -	2,776,469 15 4
1893 - -	198,829 2 –	96,286 19 8	102,542 2 4	- - -	2,673,927 13 –
1894 - -	198,829 2 –	92,666 12 –	106,162 10 –	- - -	2,567,765 3 –
1895 - -	115,983 12 10	52,425 4 1	63,558 8 9	- - -	2,504,206 14 3

* Five per cent. per annum to 30th November 1884.
Four and a half per cent. per annum from 1st December 1884 to 30th November 1886.
Five per cent. per annum from 1st December 1886.

SUEZ CANAL (PURCHASE OF SHARES).

ACCOUNTS showing the Sums Received from the Khedive of Egypt; the Charge for Principal and Interest on the Money Raised in respect of the Purchase of the above Shares; and, the Amount of Principal outstanding on 31 March 1895.

(*Presented pursuant to Act* 39 *&* 40 *Vict. c.* 67.)

Ordered, by The House of Commons, *to be Printed,*
2 *July* 1895.

[*Price* ½ *d.*]

355. *Under* 1 *oz.*

TRUSTEE SAVINGS BANKS.

RETURN to an Order of the Honourable The House of Commons, dated 7 March 1895;—*for*,

COPY "of RETURN of the Transactions of each SAVINGS BANK operating under Section 16 of 'the TRUSTEE SAVINGS BANKS ACT, 1863,' showing the REVENUE ACCOUNT for the Year ended 20th November 1894, the BALANCE SHEET on 20th November 1894, the Rate of Interest allowed to Depositors during the Year ended 20th November 1894, and the Security given by the Treasurer and other Officers at that Date (in continuation of House of Commons Paper, No. 69, of Session 1894)."

Treasury Chambers,
7 March 1895.

JOHN T. HIBBERT.

(*Sir John Hibbert.*)

Ordered, by The House of Commons, *to be Printed*,
7 *March* 1895.

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90, WEST NILE STREET, GLASGOW; or
HODGES, FIGGIS, & Co., LIMITED, 104, GRAFTON STREET, DUBLIN.

MEMORANDUM.

THE following Returns are in continuation of Parliamentary Paper No. 69 of Session 1894.

The Returns of the Savings Banks at Exeter and Liverpool are of a different character from the rest, as these Banks only purchase and sell stock for their depositors, a specific amount being assigned to each depositor in the same manner as the Government Stock held for depositors is dealt with under the Savings Banks Acts, 1880.

Appended are summaries showing:—

I.—Summary of the Revenue Accounts,

II.—Summary of the Balance Sheets,

III.—Summary of Securities held by the Banks,

which have been prepared from the information supplied in the Returns.

National Debt Office,
7 March 1895.

W. Taylor,
Assistant Comptroller.

20th November 1894.

SAVINGS BANK at *Coventry*, in the County of *Warwick*.

RETURN of TRANSACTIONS pursuant to the 16th Section of the Act

REVENUE ACCOUNT, Year ending 20th November 1894.

	£. s. d.	£. s. d.		£. s. d.	£. s. d.
Amount of Funds at the beginning of the Year		34,139 15 –	Sums paid to Depositors in respect of Investments:		
Sums received from Depositors for Investment:			Capital	8,197 4 2	
Cash	2,250 2 6		Interest accrued in current year (not capitalised)	24 18 4	8,222 2 6
Interest capitalised	930 7 1	3,180 9 7	Interest credited to Depositors and capitalised		930 7 1
Interest from Investments		1,096 4 1	Loss on Investments realised		—
Profits on Investments realised		—	Expenses of Management:		
Other Receipts (to be specified)		—	Actuary or Secretary	10 – –	
			Auditors	2 10 –	
			Clerks	7 10 –	
			Porter	1 – –	
			Rent and Taxes	1 – –	
			Printing and Stationery	– 10 7	
			Sundries (in detail):		
			Guarantee Premiums	2 5 –	
			Coal, Gas, and Postage	1 5 –	
			Stamp Duty on Securities	3 3 1	29 3 8
			Other Payments (if any)		—
			Amount of Funds at the end of the Year		29,234 15 5
	£.	38,416 8 8		£.	38,416 8 8

The rate of Interest allowed to Depositors during the year was 3*l.* per cent.

STATEMENT of Security given by the Treasurer and other Officers.

Names of Officers.	Office.	Amount of Security.
		£.
Charles Philetus Newman	Treasurer	250
Jonathan Bray	Actuary	250
Edward Henry Corby	Clerk	50
Herbert Martin Jenkins	Clerk	50
Edward Thomas Peirson	Auditors	50
Sidney Thomas Peirson		
Josiah Booth	Caretaker	10

This Return examined and found correct.

5 December 1894. (signed) *Edw. Tho. Peirson and Son*, Auditors.

20th November 1894.

SAVINGS BANK at *Coventry*, in the County of *Warwick*.

26 & 27 Vict. c. 87, and the 13th Rule of the Savings Bank.

BALANCE SHEET on 20th November 1894.

LIABILITIES.	£. s. d.	ASSETS. Description of Security.	Nominal Amount of Security. £. s. d.	VALUE. (Securities at Cost Price.) £. s. d.
Balance due to 196 Depositors, including interest to 20th November 1894	28,525 6 4	Mortgages on Rates of Coventry:		
		Borough Fund	3,450 – –	3,450 – –
		General District Rates	1,448 – –	1,448 – –
Balance of Profit on valuation at 20th November 1894	709 9 1	Ditto	1,150 – –	1,150 – –
		Borough Fund	800 – –	800 – –
Amount of Funds as per Revenue Account £.	29,234 15 5	Ditto	750 – –	750 – –
		Gas Purchase	2,300 – –	2,300 – –
		General District Rates	1,472 – –	1,472 – –
Management expenses unpaid at 20th November 1894	—	Ditto	800 – –	800 – –
		Gas Purchase	450 – –	450 – –
Other Sums unpaid (if any)	—	General District Rates	1,200 – –	1,200 – –
		Market House	500 – –	500 – –
		Ditto	1,200 – –	1,200 – –
		Borough Fund	868 – –	868 – –
		Gas Purchase	1,000 – –	1,000 – –
		General District Rates	2,730 – –	2,730 – –
		Ditto	445 – –	445 – –
		Borough Fund	1,000 – –	1,000 – –
		Ditto	1,000 – –	1,000 – –
		General District Rates	210 – –	210 – –
		Ditto	1,000 – –	1,000 – –
		Ditto	2,900 – –	2,900 – –
		Ditto	100 – –	100 – –
		Ditto	150 – –	150 – –
		Borough Fund	500 – –	500 – –
		Gas Purchase	1,350 – –	1,350 – –
				28,773 – –
		Interest accrued but not due at 20th November 1894	231 18 5	
		Interest due and unpaid at 20th November 1894 (if any)	—	
				231 18 5
		Uninvested Balance at 20th November 1894		229 17 –
		Other Assets (if any)		—
£.	29,234 15 5		£.	29,234 15 5

We do hereby certify that the aforegoing Accounts are true.

Witness our hands this 10th day of December 1894.

(signed) *Fredk. Twist*, *R. B. Caldicott*, } Two Trustees of the said Savings Bank.
Jonathan Bray, Actuary.

20th November 1894.

SAVINGS BANK at *Derby*, in the County of *Derby*.

RETURN of TRANSACTIONS pursuant to the 16th Section of the Act

REVENUE ACCOUNT, Year ending 20th November 1894.

	£. s. d.		£. s. d.
Amount of Funds at the beginning of the Year	35,775 5 –	Sums paid to Depositors in respect of Investments:	
Sums received from Depositors for Investment:		Capital	4,334 13 7
Cash	13,803 – –	Interest accrued in current year (not capitalised)	29 12 1
Interest capitalised	1,181 4 –		4,364 5 8
	14,984 4 –	Interest credited to Depositors and capitalised	1,181 4 –
Interest from Investments	1,315 18 2	Loss on Investments realised	—
Profits on Investments realised	—	Expenses of Management:	
Other Receipts (to be specified):		Actuary or Secretary	15 – –
Rebate on Income Tax	3 16 11	Auditor	5 – –
		Clerks	5 – –
		Porter	—
		Rent and Taxes	2 – –
		Printing and Stationery	6 1 4
		Sundries (in detail):	
		Premiums on Bonds	3 10 –
		Gas, Coal, and Petty Cash	3 3 6
			39 14 10
		Other Payments (if any)	—
		Amount of Funds at the end of the Year	46,493 19 7
£.	52,079 4 1	£.	52,079 4 1

The rate of Interest allowed to Depositors during the year was 3*l*. per cent.

STATEMENT of Security given by the Treasurer and other Officers.

Names of Officers.	Office.	Amount of Security.
		£.
William Turpie, Esquire, J.P.	Treasurer	10,000
L. Lloyd Simpson	Actuary	500
Samuel Hall	Clerk	200

This Return examined and found correct.

(signed) *William Hart*, Auditor.

20th November 1894.

SAVINGS BANK at *Derby*, in the County of *Derby*.

26 & 27 Vict. c. 87, and the 22nd Rule of the Savings Bank.

BALANCE SHEET on 20th November 1894.

LIABILITIES.	£. s. d.	ASSETS. Description of Security.	Nominal Amount of Security. £. s. d.	VALUE. (Securities at Cost Price.) £. s. d.
Balance due to 414 Depositors, including interest to 20th November 1894	46,349 8 10	Derby Corporation 3 per Cent. Redeemable Stock	31,500 – –	31,470 – –
Balance of Profit on valuation at 20th November 1894	144 10 9	Sheffield Corporation 3 per Cent. Redeemable Stock	5,000 – –	4,937 10 –
Amount of Funds as per Revenue Account £.	46,493 19 7	Belfast City and District Water Commissioners 3½ per Cent. Redeemable Stock	2,000 – –	2,071 15 5
Management expenses unpaid at 20th November 1894	—	India 3 per Cent. Stock	2,000 – –	1,980 6 10
Other Sums unpaid (if any)	—	Leicester Corporation 3 per Cent. Stock (Redeemable)	5,000 – –	4,950 – –
		Interest accrued but not due at 20th November 1894, including Rebate on Income Tax	127 – 6	45,409 12 3
		Interest due and unpaid at 20th November 1894 (if any)	—	127 – 6
		Uninvested Balance at 20th November 1894		950 9 1
		Other Assets (if any): Rebate on Income Tax		6 17 9
£.	46,493 19 7		£.	46,493 19 7

We do hereby certify that the aforegoing Accounts are true.

Witness our hands this 15th day of December 1894.

(signed) *Wm. H. Marsden*, *Edward S. Johnson*, } Two Trustees of the said Savings Bank.
L. Lloyd Simpson, Actuary.

20th November 1894.

SAVINGS BANK at *Dundee*, in the County of *Forfar*.

RETURN of TRANSACTIONS pursuant to the 16th Section of the Act

REVENUE ACCOUNT, Year ending 20th November 1894.

	£. s. d.		£. s. d.
Amount of Funds at the beginning of the Year	410,834 19 –	Sums paid to Depositors in respect of Investments:	
Sums received from Depositors for investment:		Capital	120,036 1 6
Cash	147,152 10 5	Interest accrued in current year (not capitalised)	373 4 8
Interest capitalised	11,298 7 4		120,409 6 2
	158,450 17 9	Interest credited to Depositors and capitalised	11,298 7 4
Interest from Investments	13,655 8 9	Loss on Investments realised	—
Profits on Investments realised	—	Expenses of Management:	
Other Receipts (to be specified):		Actuary	176 – –
Income Tax recovered	145 7 2	Retired Actuary	74 13 4
Commissions received on New Investments	75 – –	Auditor	32 – –
		Cashier	128 – –
		Clerks	246 19 4
		Porter, Cleaning, &c.	35 16 1
		Rent and Taxes	67 11 8
		Printing and Stationery	29 12 1
		Sundries (in detail):	
		Guarantee Premiums	15 10 –
		Coals, Gas, and Water	7 10 9
		Repairs to Furniture, Buildings, &c.	15 1 9
		Advertising	1 15 4
		Supernumerary Clerks	22 8 5
			852 18 9
		Other Payments (if any):	
		Premiums, Interest, and Expenses on Investments purchased during the Year	2,115 – 1
		Amount of Funds at the end of the Year	448,486 – 4
£.	583,161 12 8	£.	583,161 12 8

The rate of Interest allowed to Depositors during the year was 3*l.* per cent. until 20th June, and on deposits after that date 2*l.* 10*s.* per cent.

STATEMENT of Security given by the Actuary and other Officers.

Names of Officers.	Office.	Amount of Security.	Names of Officers.	Office.	Amount of Security.
		£.			£.
John Miln	Actuary	1,000	Harry Inglis	Clerk	100
Archibald W. Sturrock	Cashier	500	Peter W. Richardson	Clerk	100
William B. Donald	Clerk and Teller	100	William K. Cameron	Clerk	100
Vaness C. Baird	Clerk	100	Henry Balls	Clerk	100
David M. Mackie	Clerk	100	Arthur E. Friedländer	Apprentice Clerk	100
John Dye	Clerk	100	John R. Miller	ditto	100
Robert Morton	Clerk	100	Thomas Smith	ditto	100
William D. Jeffrey	Clerk	100	David Myles	Auditor	100

This Return examined and found correct.

(signed) *David Myles*, C.A., Auditor.

20th November 1894.

SAVINGS BANK at *Dundee*, in the County of *Forfar*.

26 & 27 Vict. c. 87, and the 3rd Rule of the Savings Bank.

BALANCE SHEET on 20th November 1894.

LIABILITIES.	£.	s.	d.
Balance due to 3,867 Depositors, including interest to 20th November 1894	436,747	19	9
Balance of Profit on valuation at 20th November 1894	11,738	–	7
Amount of Funds as per Revenue Account	448,486	–	4
Management Expenses unpaid at 20th November 1894	—		
Other Sums unpaid (if any)	—		
£.	448,486	–	4

ASSETS. Description of Security.	Nominal Amount of Security. £.	s.	d.	VALUE. (Securities at Cost Price.) £.	s.	d.
Mortgages by :						
Dundee Police Commissioners	62,000	–	–	62,000	–	–
Dundee Gas Commissioners	40,000	–	–	40,000	–	–
Broughty Ferry Police Commissioners	3,000	–	–	3,000	–	–
Forfar Water Commissioners	9,500	–	–	9,500	–	–
Forfar Local Authority	3,000	–	–	3,000	–	–
Aberdeen Corporation :						
Improvements	32,000	–	–	32,000	–	–
Gas	21,000	–	–	21,000	–	–
Water	30,000	–	–	30,000	–	–
Sewers	5,500	–	–	5,500	–	–
Police	1,000	–	–	1,000	–	–
Leith Corporation	9,444	8	11	9,444	8	11
Aberdeen School Board	15,525	–	–	15,525	–	–
Debenture Stocks by ;						
Dundee Police Commissioners	42,300	–	–	42,300	–	–
Dundee Water Commissioners	104,930	–	–	104,930	–	–
Dundee Gas Commissioners	10,150	–	–	10,150	–	–
Manchester Corporation	13,600	–	–	13,600	–	–
Liverpool Corporation	5,450	–	–	5,450	–	–
Inverness Corporation	5,000	–	–	5,000	–	–
Glasgow Corporation	6,555	–	–	6,555	–	–
Scarborough Corporation	3,000	–	–	3,000	–	–
Leeds Corporation	2,000	–	–	2,000	–	–
Annuity by :						
Dundee Water Commissioners	51	1	8	1,612	15	6
2¾ per Cent. Consolidated Stock	5,000	–	–	5,000	–	–
				431,567	4	5
Interest accrued but not due at 20th November 1894	770	1	1			
Interest due and unpaid at 20th November 1894 (if any)	—			770	1	1
Uninvested Balance at 20th November 1894				—		
Other Assets (if any) :						
National Bank of Scotland :	£.	s.	d.			
On Deposit Receipt	11,500	–	–			
On Current Account	4,648	14	10	16,148	14	10
			£.	448,486	–	4

We do hereby certify that the aforegoing Accounts are true.

Witness our hands this 10th day of January 1895.

(signed) *Robert B. Don*, } Two Trustees of the said
P. M. Cochrane, } Savings Bank.
John Miln, Actuary.

20th November 1894.

SAVINGS BANK at *Edinburgh*, in the County of *Midlothian*.

RETURN of TRANSACTIONS pursuant to the 16th Section of the Act

REVENUE ACCOUNT, Year ending 20th November 1894.

	£.	s.	d.		£.	s.	d.	£.	s.	d.
Amount of Funds at the beginning of the Year				135,162	8	6	Sums paid to Depositors in respect of Investments:				
Sums received from Depositors for Investment:							Capital	10,141	1	4	
Cash	13,550	–	–				Interest accrued in current year (not capitalised)	3,686	16	–	
Interest Capitalised	—										13,827 17 4
				13,550	–	–	Interest credited to Depositors and capitalised				—
Interest from Investments				4,320	4	8	Loss on Investments realised				—
Profits on Investments realised				—			Expenses of Management:				
Other Receipts (to be specified):							Actuary or Secretary	57	13	10	
Interest from Bank of Scotland				7	1	–	Cashier	40	7	8	
Income Tax repaid				59	10	10	Auditor	7	7	–	
Commission on renewal of Loan of 3,500*l.*				17	10	–	Accountant	28	16	11	
							Assistant Cashier	23	1	7	
							Porter	—			
							Rent and Taxes	30	–	–	
							Printing and Stationery	3	4	–	
							Sundries (in detail):				
							Law Charges	10	16	4	
							Miscellaneous	13	4	10	
											214 12 2
							Other Payments (if any)				—
							Amount of Funds at the end of the Year				139,074 5 6
£.				153,116	15	–	£.				153,116 15 –

The rate of Interest allowed to Depositors during the year was 2*l.* 15*s.* per cent.

STATEMENT of Security given by the Treasurer and other Officers.

Names of Officers.	Office.	Amount of Security.
		£.
Robert William Armour	Cashier	1,000
Alexander Cargill	Accountant	500
Jonathan Baxter	Assistant Cashier	500

This Return examined and found correct.

(signed) *H. Kenward Shiells*, Auditor.

20th November 1894.

SAVINGS BANK at *Edinburgh*, in the County of *Midlothian*.

26 & 27 Vict. c. 87, and the 24th Rule of the Savings Bank.

BALANCE SHEET on 20th November 1894.

LIABILITIES.	£. s. d.	ASSETS. Description of Security.	Nominal Amount of Security. £. s. d.	VALUE. (Securities at Cost Price.) £. s. d.
Balance due to 1,102 Depositors, including interest to 20th November 1894	137,800 – –	Mortgages of the—		
Balance of Profit on valuation at 20th November 1894	1,274 5 6	1. Edinburgh and District Water Trust	54,850 – –	54,850 – –
Amount of Funds as per Revenue Account £.	139,074 5 6	2. Water of Leith Purification Commissioners	42,955 15 8	42,955 15 8
Management expenses unpaid at 20th November 1894	—	3. Burgh of Leith Commissioners	4,080 – –	4,080 – –
Other Sums unpaid (if any)	—	4. Port Glasgow Commissioners	1,600 – –	1,600 – –
		5. City of Edinburgh	5,000 – –	5,000 – –
		6. Colinton School Board	788 13 4	788 13 4
		7. Edinburgh School Board	29,344 – 8	29,344 – 8
		All of which are secured on Public Assessments		138,618 9 8
		Interest accrued but not due at 20th November 1894	150 19 11	
		Interest due and unpaid at 20th November 1894 (if any)	—	150 19 11
		Uninvested Balance at 20th November 1894		304 15 11
		Other Assets (if any)		—
£.	139,074 5 6		£.	139,074 5 6

We do hereby certify that the aforegoing Accounts are true.

Witness our hands this 19th day of December 1894.

(signed) *Geo. M. Wood*, *A. Ellison Ross*, Two Trustees of the said Savings Bank.
Christopher Meikle, Actuary.

20th November 1894.

SAVINGS BANK at *Exeter*, in the County of *Devon*.

RETURN of TRANSACTIONS pursuant to the 16th Section of the Act

REVENUE ACCOUNT, Year ending 20th November 1894.

	£. s. d.		£. s. d.
Amount of Funds at the beginning of the Year. *Consols*	*70,262 – –*	Sums paid to Depositors in respect of Investments:	
Sums received from Depositors for Investment:		Capital	5,577 19 1
Cash	1,562 1 5	Interest accrued in current year (not capitalised)	—
Interest capitalised	—		5,577 19 1
	1,562 1 5		
Interest from Investments	1,830 17 3	Interest credited to Depositors on their Deposit Accounts	1,830 17 3
Profits on Investments realised	—	Loss on Investments realised	—
Other Receipts (to be specified):		Expenses of Management:	
Proceeds of 5,600*l.* Consols less Commission	5,577 19 1	Actuary or Secretary	—
Consols purchased with 1,562l. 1s. 5d. Cash	*1,555 – –*	Auditor	—
		Clerks	—
		Porter	—
		Rent and Taxes	—
		Printing and Stationery	—
		Sundries (in detail)	—
			—
		Other Payments (if any):	
		Cost of 1,555*l.*, Consols, including Commission	1,562 1 5
		Consols sold for 5,577l. 19s. 1d. Cash	*5,600 – –*
		Amount of Funds at the end of the Year, *Consols*	*66,217 – –*
£.	80,787 17 9	£.	80,787 17 9

The rate of Interest allowed to Depositors during the year was 2*l.* 15*s.* per cent.

STATEMENT of Security given by the Treasurer and other Officers.

Names of Officers.	Office.	Amount of Security.
		£.
Edward A. Sanders	Treasurer	1,000
John Hartnoll	Actuary	500
George H. Horwill	Cashier	300
George W. Durant	Clerk	200

This Return examined and found correct.

(signed) *T. W. Gray*, Auditor.

20th November 1894.

SAVINGS BANK at *Exeter*, in the County of *Devon*.

26 & 27 Vict. c. 87, and the 10th Rule of the Savings Bank.

BALANCE SHEET on 20th November 1894.

LIABILITIES.		ASSETS. Description of Security.	Nominal Amount of Security.	VALUE. (Securities at Cost Price.)
	£. s. d.		£. s. d.	£. s. d.
Balance due to 313 Depositors, including interest to 20th November 1894 - -	66,217 - - *Consols.*	2¾ per Cent. Consols - -	66,217 - -	—
Balance of Profit on valuation at 20th November 1894 - - - - - -	—			
Amount of Funds as per Revenue Account - - - - - £.	66,217 - - *Consols.*			
Management expenses unpaid at 20th November 1894 - - - - -	—			
Other Sums unpaid (if any) - - -	—			
Stock being purchased on behalf of, and at the sole risk of Depositors, the Trustees are liable to them for Stock only, not for the money value of such Stock.				
		Interest accrued but not due at 20th November 1894 - - - - -	—	
		Interest due and unpaid at 20th November 1894 (if any) - - - - -	—	—
		Uninvested Balance at 20th November 1894		—
		Other Assets (if any) - - - -		—
£.	—		£.	—

We do hereby certify that the aforegoing Accounts are true.

Witness our hands this 11th day of January 1895.

(signed) *C. R. Collins*, *E. H. Vaughan*, } Two Trustees of the said Savings Bank.
Jno. Hartnoll, Actuary.

20th November 1894.

SAVINGS BANK at *Glasgow*, in the County of *Lanark*.

RETURN of TRANSACTIONS pursuant to the 16th Section of the Act

REVENUE ACCOUNT, Year ending 20th November 1894.

	£. s. d.		£. s. d.
Amount of Funds at the beginning of the Year	1,086,792 3 11	Sums paid to Depositors in respect of Investments:	
Sums received from Depositors for Investment:		Capital	53,990 19 6
Cash	44,546 4 5	Interest accrued in current year (not capitalised)	485 18 5
Interest capitalised	30,024 17 3		54,476 17 11
	74,571 1 8	Interest credited to Depositors and capitalised	30,024 17 3
Interest from Investments	37,830 15 5	Loss on Investments realised	—
Profits on Investments realised	—	Expenses of Management:	
Other Receipts (to be specified)	—	Actuary or Secretary	300 – –
		Auditor	50 – –
		Clerks	438 – –
		Porter	—
		Rent and Taxes	90 – –
		Printing and Stationery	97 – –
		Sundries (in detail):	
		Coals and Gas	44 19 3
			1,019 19 3
		Other Payments (if any)	—
		Amount of Funds at the end of the Year	1,113,672 6 7
£.	1,199,194 1 –	£.	1,199,194 1 –

The rate of Interest allowed to Depositors during the year was 3*l.* per cent.

STATEMENT of Security given by the Treasurer and other Officers.

Names of Officers.	Office.	Amount of Security.	Names of Officers.	Office.	Amount of Security.
William Meikle	Actuary and Cashier	500	David M'Donald	Clerk	200
George H. Mackay	Accountant	500	Robert Paterson	Clerk and teller	200
William Miller	Secretary	500	John Drynan	Clerk and teller	200
John Paton	Clerk	200	Robert M'Credie	Clerk	200
William Miller	Clerk	200		£.	2,700

This Return examined and found correct.

30 April 1895. (signed) *John A. Watson*, Auditor.

20th November 1894.

SAVINGS BANK at *Glasgow*, in the County of *Lanark*.

26 & 27 Vict. c. 87, and the 16th Rule of the Savings Bank.

BALANCE SHEET on 20th November 1894.

LIABILITIES.	£. s. d.
Balance due to 5,789 Depositors, including interest to 20th November 1894	1,051,071 3 2
Balance of Profit on valuation at 20th November 1894	62,601 3 5
Amount of Funds as per Revenue Account £.	1,113,672 6 7
Management expenses unpaid at 20th November 1894	—
Other Sums unpaid (if any)	—
£.	1,113,672 6 7

ASSETS. Description of Security.	Nominal Amount of Security. £. s. d.	VALUE, (Securities at Cost Price.) £. s. d.
Mortgages secured on Public Assessments:		
Aberdeen Burgh School Board	33,719 – –	33,719 – –
Alloa Burgh School Board	10,050 13 4	10,050 13 4
Alva Parish School Board	950 – –	950 – –
Barry Parish School Board	2,834 15 3	2,834 15 3
Bonhill Parish School Board	5,801 15 7	5,801 15 7
Bothwell Parish School Board	2,688 – –	2,688 – –
Cambuslang Parish School Board	15,970 1 6	15,970 1 6
Cupar Burgh School Board	2,608 15 10	2,608 15 10
Dunoon and Kilmun Parishes School Board	1,744 – –	1,744 – –
Falkirk Burgh School Board	1,213 6 8	1,213 6 8
Falkirk Parish School Board	3,640 – –	3,640 – –
Galashiels Burgh School Board	16,624 1 8	16,624 1 8
Glasgow Burgh School Board	511,448 15 –	511,448 15 –
Govan Parish School Board	150,650 7 7	150,650 7 7
Kilmadock Parish School Board	933 6 8	933 6 8
Kirkcaldy Burgh School Board	20,363 11 –	20,363 11 –
Kirkintilloch Burgh School Board	6,741 9 7	6,741 9 7
Maryhill Parish School Board	16,648 17 3	16,648 17 3
Neilston Parish School Board	1,275 17 4	1,275 17 4
Old Monkland Parish School Board	1,414 5 8	1,414 5 8
Paisley Burgh School Board	67,569 – 11	67,569 – 11
St. Andrew's Burgh School Board	7,544 5 6	7,544 5 6
Shettleston Parish School Board	9,016 – –	9,016 – –
Mortgages of Local Authorities secured on Public Assessments:		
Clydebank Burgh Police Commissioners	8,000 – –	8,000 – –
Clackmannanshire County Council	850 – –	850 – –
Dunoon Burgh Local Authority	7,276 – –	7,276 – –
Dunfermline Burgh Local Authority	8,436 – 10	8,436 – 10
Dysart Parochial Board	1,800 – –	1,800 – –
Eastwood Parochial Board	2,700 – –	2,700 – –
Elgin Burgh Police Commissioners	11,975 14 9	11,975 14 9
Glasgow for Pollokshields Burgh Local Authority	7,750 – –	7,750 – –
Glasgow Juvenile Delinquency Board	6,000 – –	6,000 – –
Glasgow District Lunacy Board	7,200 – –	7,200 – –
Fife and Kinross District Lunacy Board	19,333 6 8	19,333 6 8
Govan Combination Parochial Board	1,200 – –	1,200 – –
Hawick Burgh Local Authority.	39,457 9 7	39,457 9 7
Kennoway Parochial Board	665 – –	665 – –
Kirkintilloch Burgh Police Commissioners	18,846 – –	18,846 – –
Ross and Cromarty County Council	7,081 – –	7,081 – –
Sutherland County Council	6,790 – –	6,790 – –
Glasgow Corporation Stock	15,550 – –	15,614 10 –
Deposits in Bank of Scotland	46,960 16 7	46,960 16 7
		1,109,386 4 9
Interest accrued but not due at 20th November 1894	4,286 1 10	
Interest due and unpaid at 20th November 1894 (if any)	—	
		4,286 1 10
Uninvested Balance at 20th November 1894		—
Other Assets (if any)		—
£.		1,113,672 6 7

We do hereby certify that the aforegoing Accounts are true.

Witness our hands this 30th day of April 1895.

(signed) *P. S. Peat*, *John Ure*, *Wm. Meikle*, Actuary. } Two Trustees of the said Savings Bank.

20th November 1894.

SAVINGS BANK at *Huddersfield*, in the County of *York*.

RETURN of TRANSACTIONS pursuant to the 16th Section of the Act

REVENUE ACCOUNT, Year ending 20th November 1894.

	£. s. d.		£. s. d.
Amount of Funds at the beginning of the Year	150,115 3 8	Sums paid to Depositors in respect of Investments:	
Sums received from Depositors for Investment:		Capital	11,044 11 9
Cash	10,125 11 2	Interest accrued in current year (not capitalised)	94 9 1
Interest capitalised	4,191 10 –		11,139 – 10
	14,317 1 2	Interest credited to Depositors and capitalised	4,191 10 –
Interest from Investments	5,067 2 4	Loss on Investments realised	—
Profits on Investments realised	—	Expenses of Management:	
Other Receipts (to be specified):		Actuary	106 5 –
Bank Interest	46 17 5	Secretary	3 18 9
Returned Commission and Stamp Duty, Rotherham Corporation Stock	17 18 –	Auditor	35 – –
		Assistant Actuary	96 5 –
		Clerks	30 12 6
		Porter	5 – –
		Rent and Taxes	87 18 6
		Printing and Stationery	31 12 8
		Sundries (in detail): Assistants	7 1 3
		Coals, Gas, and Electricity	12 14 8
		Repairs, &c.	11 11 3
		Incidental Expenses	26 16 7
		Transfer of all Investments to other Trustees (includes Stamp Duty)	148 18 –
			603 14 2
		Other Payments (if any):—	
		Bank Commission	9 19 3
		Commission and Stamp Duty on Purchase of Rotherham Corporation Stock	17 18 –
		Amount of Funds at the end of the Year	153,602 – 4
£.	169,564 2 7	£.	169,564 2 7

The rates of Interest allowed to Depositors during the year were:— £. s. d. 3 5 – and 3 – – per Cent.

STATEMENT of Security given by the Treasurer and other Officers.

Names of Officers.	Office.	Amount of Security.
		£.
Halifax and Huddersfield Union Banking Company, Limited	Treasurer	1,000
George Smith Brook	Actuary	500
John Sugden	Assistant Actuary	500
Herbert L. Edwards	Clerk	250
A. H. J. Fletcher	Secretary	Nil.
Sharpe and Sharpe	Auditors	Nil.

This Return examined and found correct.

(signed) *Sharpe and Sharpe*, Auditors, Chartered Accountants.

20th November 1894.

SAVINGS BANK at *Huddersfield*, in the County of *York*.

26 & 27 Vict. c. 87, and the 45th and 46th Rules of the Savings Bank.

BALANCE SHEET on 20th November 1894.

LIABILITIES.	£. s. d.
Balance due to 1,125 Depositors, including interest to 20th November 1894	150,528 5 8
Balance of Profit on valuation at 20th November 1894	3,073 14 8
Amount of Funds as per Revenue Account	£. 153,602 – 4
Management expenses unpaid at 20th November 1894	—
Other Sums unpaid (if any)	—
	£. 153,602 – 4

ASSETS. Description of Security.	Nominal Amount of Security. £. s. d.	VALUE, (Securities at Cost Price.) £. s. d.
Leicester Guardians of the Poor, Mortgage Deeds on Common Fund	8,875 – 1	8,875 – 1
Brighton Corporation Stock, Redeemable 1946, 3½ per cent. Interest	1,400 – –	1,386 – –
Leicester Corporation Stock, Redeemable 1934, 3½ per cent. Interest	7,000 – –	6,930 – –
Southend-on-Sea Corporation, Mortgage Deed on the Rates	1,751 13 6	1,751 13 6
Brentford Local Board, Mortgage Deed on the Rates	2,384 15 11	2,384 15 11
Leamington Royal Spa Corporation, Mortgage Deed on the Rates	2,385 9 10	2,385 9 10
Bootle Corporation, Mortgage Deed on the Rates	7,364 6 6	7,364 6 6
Huddersfield School Board, Mortgage Deed on the Rates	8,594 16 2	8,594 16 2
Goole Local Board, Mortgage Deed on the Rates	2,372 16 2	2,372 16 2
Withington Local Board, Mortgage Deed on the Rates	1,822 12 –	1,822 12 –
Bournemouth Corporation, Mortgage Deed on the Rates	2,055 16 6	2,055 16 6
Leyton Local Board, Mortgage Deed on the Rates	1,910 8 10	1,910 8 10
Ryde, Isle of Wight, Corporation, Mortgage Deed on the Rates	1,529 8 –	1,529 8 –
Tottenham Local Board, Mortgage Deed on the Rates	2,559 5 4	2,559 5 4
Sheffield Corporation Stock, Redeemable 1925, 3½ per cent. Interest	1,500 – –	1,485 – –
King's Norton Guardians of the Poor, Mortgage Deed on Common Fund	3,260 6 10	3,260 6 10
Eastbourne Corporation, Mortgage Deeds on the Rates	4,286 1 2	4,286 1 2
Huddersfield Guardians of the Poor, Mortgage Deeds on Common Fund	1,163 17 10	1,163 17 10
Barnet Guardians of the Poor, Mortgage Deeds on Common Fund	1,228 16 1	1,228 16 1
Burnley Corporation, Mortgage Deeds on the Rates	3,800 – –	3,800 – –
Hambledon Guardians of the Poor, Mortgage Deed on Common Fund	2,135 14 11	2,135 14 11
Halifax Corporation, Mortgage Deeds on the Rates	10,200 – –	10,200 – –
West Derby Guardians of the Poor, Mortgage Deed on Common Fund	2,562 17 11	2,562 17 11
Hastings District Highway Board, Mortgage Deed on Common Fund	760 – –	760 – –
Huddersfield Corporation Stock, Redeemable 1934, 3½ per Cent. Interest	7,250 – –	7,230 10 –
Huddersfield Corporation, Mortgage Deeds on the Rates	14,500 – –	14,500 – –
Stockton and Middlesbrough, Mortgage Deeds on the Rates	1,500 – –	1,500 – –
Stockton Corporation, 4¼ per Cent. Mortgages	1,000 – –	1,065 – –
Sunderland Guardians of the Poor, Mortgage Deed on Common Fund	1,750 – –	1,750 – –
Rochdale Corporation, Mortgage Deed on the Rates	2,200 – –	2,200 – –
Rotherham Corporation Stock, Redeemable 1927, 4 per Cent. Interest	5,800 – –	5,884 10 –
Kidderminster Corporation, Mortgage Deed on the Rates	4,556 6 8	4,556 6 8
Bradford Corporation (Stock) Debenture	8,500 – –	8,500 – –
Bradford Corporation, Mortgage Deed on the Rates	1,200 – –	1,200 – –
Norwich Corporation Mortgage Deed on the Rates	8,500 – –	8,500 – –
Keighley Guardians	3,200 – –	3,200 – –
		142,891 10 3
Interest accrued but not due at 20th November 1894	1,508 13 7	
Interest due and unpaid at 20th November 1894 (if any)	74 2 7	
		1,582 16 2
Uninvested Balance at 20th November 1894		9,127 13 11
Other Assets (if any)		—
	£.	153,602 – 4

We do hereby certify that the aforegoing Accounts are true.

Witness our hands this 18th day of January 1895.

(signed) *J. Thos. Kilner*, *Henry Haigh*, Two Managers of the said Savings Bank.
George Smith Brook, Actuary.

20th November 1894.

SAVINGS BANK at *Kingston-upon-Hull*, in the County of *York*.

RETURN of TRANSACTIONS pursuant to the 16th Section of the Act

REVENUE ACCOUNT, Year ending 20th November 1894.

	£. s. d.		£. s. d.
Amount of Funds at the beginning of the Year	464,157 – –	Sums paid to Depositors in respect of Investments:	
Sums received from Depositors for Investment:		Capital	71,805 – –
Cash	93,990 17 –	Interest accrued in current year (not capitalised)	660 11 6
Interest capitalised	13,645 15 8		72,465 11 6
	107,636 12 8	Interest credited to Depositors and capitalised	13,645 15 8
Interest from Investments	16,816 10 –	Loss on Investments realised	—
Profits on Investments realised	94 4 2	Expenses of Management:	
Other Receipts (to be specified)	—	Actuary or Secretary	226 – –
		Assistant Secretary	52 10 –
		Auditor	30 – –
		Clerks	151 15 –
		Extra Clerks	14 14 9
		Porter, &c.	14 15 6
		Rent and Taxes	34 14 7
		Printing and Stationery	45 18 1
		Sundries (in detail):	
		Furniture, Repairs, &c.	41 12 7
		Coals, Gas, &c.	21 2 2
		Guarantee Premiums	34 – –
		Expenses of Deputations to Lord Chancellor *re* Trust Investment Act	37 9 8
			704 12 4
		Other Payments (if any):	
		Brokerage	58 3 4
		Amount of Funds at the end of the Year	501,830 4 –
£.	588,704 6 10	£.	588,704 6 10

The rate of Interest allowed to Depositors during the year was 2*l.* 15*s.* and 3*l.* per cent.

STATEMENT of Security given by the Treasurer and other Officers.

Names of Officers.	Office.	Amount of Security.
		£.
Arthur Egginton	Treasurer	10,000
Francis Fullerton	Secretary	2,000
W. F. B. Eyre	Assistant ditto	1,000
Hy. R. Cowburn	Cashier	500
Rt. Gleadow	Cashier	500
Geo. T. Crumpton	Assistant ditto	500
Harold Gale	Assistant ditto	500
Thos. Gillett	Ledger Clerk	500
Arthur L. Wood	Clerk	100

This Return examined and found correct.

(signed) *Jos. Gregson*, Auditor.

20th November 1894.

SAVINGS BANK at *Kingston-upon-Hull*, in the County of *York*.

26 & 27 Vict. c. 87, and the 14th Rule of the Savings Bank.

BALANCE SHEET on 20th November 1894.

LIABILITIES.	£. s. d.
Balance due to 3,126 Depositors, including interest to 20th November 1894	484,488 1 7
Balance of Profit on valuation at 20th November 1894	17,342 2 5
Amount of Funds as per Revenue Account	£. 501,830 4 -
Management expenses unpaid at 20th November 1894	—
Other Sums unpaid (if any)	—
	£. 501,830 4 -

ASSETS. Description of Security.	Nominal Amount of Security.	VALUE. (Securities at Cost Price.)
	£. s. d.	£. s. d.
Arnold Local Board - - Loan	1,363 15 -	1,363 15 -
Barnsley Corporation - „	5,000 - -	5,000 - -
Basford Guardians of Poor „	1,869 6 9	1,869 6 9
Belper - ditto - - „	8,496 6 7	8,496 6 7
Bootle Corporation - - „	12,663 11 3	12,663 11 3
Bolton Union - - - „	3,028 11 9	3,028 11 9
Cottingham Local Board - „	73 10 -	73 10 -
Dalton-in-Furness Local Board - - - „	1,785 - -	1,785 - -
Fleetwood School Board - „	6,728 9 2	6,728 9 2
Grantham Corporation - „	786 14 6	786 14 6
High Wycombe Corporation „	8,048 13 6	8,048 13 6
Hornsea Local Board - „	13,803 16 2	13,803 16 2
Hull School Board - - „	145,187 18 -	145,187 18 -
Kidderminster Corporation „	15,998 - 1	15,998 - 1
Middlesbrough - ditto „	10,000 - -	10,000 - -
Northampton - ditto „	10,362 7 7	10,362 7 7
Oldham School Board - „	5,320 - -	5,320 - -
Plymouth - ditto - - „	9,491 2 1	9,491 2 1
Padiham and Hapton Local Board - - - - „	15,000 - -	15,000 - -
Prescot Rural Sanitary Authority - - - - „	744 1 3	744 1 3
Prescot Guardians of Poor „	2,401 18 7	2,401 18 7
River Wear Commissioners „	17,000 - -	17,000 - -
Sculcoates Guardians of Poor - - - - „	5,270 14 4	5,270 14 4
Sculcoates Sanitary Authority - - - - „	2,303 6 8	2,303 6 8
Sandgate Local Board - „	4,055 11 11	4,055 11 11
Thornaby-on-Tees Corporation - - - - „	7,588 18 9	7,588 18 9
Tyne Improvement Commissioners - - - „	18,000 - -	18,000 - -
Toxteth Park Guardians of Poor - - - - „	2,570 12 2	2,570 12 2
Tottenham Local Board - „	16,564 10 8	16,564 10 8
Wallasey - ditto - - „	9,702 3 11	9,702 3 11
West Bridgford Local Board „	89 10 2	89 10 2
Bradford Corporation - Debenture	5,800 - -	5,956 - -
Belfast Corporation - „	1,400 - -	1,488 2 2
Hull Corporation - „	29,241 - -	33,348 15 11
Huddersfield Corporation „	5,780 - -	6,308 19 -
Indian Midland Railway Company, Limited - „	1,190 - -	1,359 2 4
India Government - „	15,000 - -	16,264 5 10
Leeds Corporation - - „	2,000 - -	2,090 - -
Mersey Dock and Harbour Board - - „	4,000 - -	4,088 16 3
Northampton Corporation - - - „	27,200 - -	28,738 - -
Rotherham Corporation „	4,000 - -	4,160 - -
River Wear Commissioners - - - „	2,177 - -	2,336 17 10
Sheffield Corporation - „	5,410 - -	5,820 17 5
Swansea Harbour Trust „	5,000 - -	5,000 - -
North British Railway, Preference Stock - - - - - -	7,000 - -	8,810 19 9
		487,069 7 4
Interest accrued but not due at 20th November 1894	5,267 - 2	
Interest due and unpaid at 20th November 1894 (if any)	—	
		5,267 - 2
Uninvested Balance at 20th November 1894		2,712 16 6
Other Assets (if any): Value of Bank Premises		6,781 - -
	£.	501,830 4 -

We do hereby certify that the aforegoing Accounts are true.

Witness our hands this 18th day of December 1894.

(signed) *Thos. Gregson*, *Victor Dumaulin*, } Two Trustees of the said Savings Bank.
F. Fullerton, Secretary.

20th November 1894.

SAVINGS BANK at *Leeds*, in the County of *York*.

RETURN of TRANSACTIONS pursuant to the 16th Section of the Act

REVENUE ACCOUNT, Year ending 20th November 1894.

	£.	s.	d.		£.	s.	d.	£.	s.	d.
Amount of Funds at the beginning of the Year				548,077	1	7	Sums paid to Depositors in respect of Investments:			
Sums received from Depositors for Investment:							Capital	69,584	17	4
Cash	67,575	–	10				Interest accrued in current year (not capitalised)	519	18	10
Interest capitalised	15,818	1	1							
				83,393	1	11				70,104 16 2
Interest from Investments				19,118	12	1	Interest credited to Depositors and capitalised			15,818 1 1
Profits on Investments realised				1,256	16	10	Loss on Investments realised			—
Other Receipts (to be specified)				—			Expenses of Management:			
							Actuary or Secretary	300	–	–
							Auditors	71	–	–
							Clerks	238	6	8
							Rent and Taxes	300	–	–
							Printing and Stationery	35	–	–
							Sundries (in detail):			
							Guarantee Premiums	11	5	–
							Subscription to Savings Bank Association	1	13	–
							Deputation Expenses	3	18	9
							Power of Attorney	1	1	6
										962 4 11
							Other Payments (if any)			—
							Amount of Funds at the end of the Year			564,960 10 3
	£.			651,845	12	5		£.		651,845 12 5

The rate of Interest allowed to Depositors during the year was 3*l.* 5*s.* and 3*l.* per cent.

STATEMENT of Security given by the Treasurer and other Officers.

Names of Officers.	Office.	Amount of Security.
		£.
Jas. W. Oxley	Treasurer	3,000
Jas. H. Oates	Secretary	2,000
Jno. W. Matthewman	Cashier	1,000
Wm. Lawson	Clerk	300

This Return examined and found correct.

(signed) *J. C. Kirk*, *Charles H. Wilson* } Auditors.

20th November 1894.

SAVINGS BANK at *Leeds*, in the County of *York*.

26 & 27 Vict. c. 87, and the Rules of the Savings Bank.

BALANCE SHEET on 20th November 1894.

LIABILITIES.

	£. s. d.
Balance due to 2,875 Depositors, including interest to 20th November 1894	542,842 13 6
Balance of Profit on valuation at 20th November 1894	22,117 16 9
Amount of Funds as per Revenue Account £.	564,960 10 3
Management expenses unpaid at 20th November 1894	—
Other Sums unpaid (if any)	—
£.	564,960 10 3

ASSETS.

Description of Security.	Nominal Amount of Security. £. s. d.	VALUE. (Securities at Cost Price.) £. s. d.
Corporation Bonds:		
Bond of Leeds Corporation	400 – –	400 – –
Bond of Rochdale Corporation	10,000 – –	10,000 – –
Bond of Sheffield Corporation	5,000 – –	5,000 – –
Bond of Dewsbury Corporation	9,250 – –	9,250 – –
Bond of Birkenhead Corporation	5,000 – –	5,000 – –
Bond of Hastings Corporation	8,279 18 –	8,279 18 –
Bond of Bootle-cum-Linacre Corporation	3,447 4 6	3,447 4 6
Bond of Kidderminster Corporation	10,174 2 6	10,174 2 6
Bond of Eastbourne Corporation	3,970 15 1	3,970 15 1
Bond of Scarborough Corporation	7,283 4 –	7,283 4 –
Ditto - - ditto	16,238 5 8	16,238 5 8
Bond of Leeds Corporation	25,000 – –	25,000 – –
Bond of Plymouth Corporation	15,165 – –	15,165 – –
Bond of Manchester (Newton Heath) Corporation	7,007 6 10	7,007 6 10
Bond of Salford Corporation	5,000 – –	5,000 – –
School Board Bonds:		
Bond of Leeds School Board	8,304 11 4	8,304 11 4
Bond of Sunderland School Board	9,862 5 2	9,862 5 2
Bond of Aston School Board	5,394 13 11	5,394 13 11
Bond of Bradford School Board	3,230 10 11	3,230 10 11
Bond of Leeds School Board	2,328 9 7	2,328 9 7
Bond of Sheffield School Board	2,692 4 3	2,692 4 3
Ditto - - ditto	8,743 2 4	8,743 2 4
Bond of Leeds School Board	18,844 13 8	18,844 13 8
Ditto - - ditto	8,303 5 8	8,303 5 8
Bond of Sheffield School Board	3,630 7 10	3,630 7 10
Bond of Halifax School Board	15,143 1 6	15,143 1 6
Bond of Morley School Board	12,633 9 –	12,633 9 –
Bond of Bristol School Board	12,571 11 10	12,571 11 10
Ditto - - ditto	6,408 18 1	6,408 18 1
Bond of South Shields School Board	9,549 11 6	9,549 11 6
Ditto - - ditto	5,660 9 3	5,660 9 3
Bond of Pudsey School Board	5,941 17 4	5,941 17 4
Bond of Burton-on-Trent School Board	7,879 7 8	7,879 7 8
Ditto - - ditto	5,087 1 10	5,087 1 10
County Council Bonds, Local Boards and Unions:		
Bond of North Riding County Council	700 – –	690 – –
Bond of Batley Burial Board	703 10 11	698 10 11
Bond of Bradford Union	400 – –	395 – –
Bond of King's Norton Union	2,125 9 7	2,125 9 7
Bond of Bridlington Local Board	8,522 15 2	8,522 15 2
Bond of East Sussex County Council	1,950 – –	1,950 – –
Bond of Hunslet Union	1,300 – –	1,300 – –
Bond of Weston-super-Mare Local Board	2,439 4 5	2,439 4 5
Bond of Beverley Union	3,650 18 5	3,650 18 5
Bond of Aston Manor Local Board	7,492 9 2	7,492 9 2
Bond of Herefordshire County Council	2,427 1 10	2,427 1 10
Corporation Stocks:		
Blackburn Corporation 3½ per Cent. Debenture Stock	5,000 – –	4,900 – –
Leicester Corporation 3½ per Cent. Debenture Stock	13,164 11 2	13,000 – –
Ditto - - ditto	8,000 – –	8,378 15 –
Leeds Corporation 4 per Cent. Debenture Stock	8,110 – –	8,302 12 8
Leeds Corporation 3½ per Cent. Debenture Stock	14,000 – –	15,710 8 8
Brighton Corporation 3½ per Cent. Debenture Stock	11,000 – –	11,343 15 –
Bristol Corporation 3½ per Cent. Debenture Stock	7,000 – –	6,900 – –
Cardiff Corporation 3½ per Cent. Debenture Stock	20,000 – –	19,350 – –
Glamorgan County 3 per Cent. Debenture Stock	1,100 – –	1,100 –
Huddersfield Corporation 3½ per Cent. Debenture Stock	2,000 – –	2,174 5 8
Nottingham Corporation 3 per Cent. Debenture Stock	12,500 – –	10,499 12 6
Northampton Corporation 4 per Cent. Debenture Stock	10,000 – –	10,100 – –
Wolverhampton Corporation 3½ per Cent. Debenture Stock	3,500 – –	3,438 15 –
Railway Companies' Stocks:		
North Eastern Railway 4 per Cent. Debenture Stock	6,000 – –	5,885 – –
North Eastern Railway 4 per Cent., 1875, Preference Stock	3,000 – –	4,142 19 –
Great Eastern Railway 4 per Cent. Debenture Stock	5,000 – –	5,000 – –
Furness Railway 4 per Cent. Debenture Stock	5,000 – –	5,000 – –
Glasgow and South Western Railway 4 per Cent. Debenture Stock	10,000 – –	9,981 7 6
Glasgow and South Western Railway 4 per Cent., No. 2, Pref. Stock	1,192 10 –	1,539 17 5
Manchester, Sheffield and Lincoln 4½ per Cent. Debenture Stock	5,800 – –	7,275 12 6
Taff Vale Railway 3 per Cent. Debenture Stock	2,266 – –	1,944 7 8
Caledonian Railway 5 per Cent. Consolidated and Preference Stock	3,200 – –	5,102 5 9
Caledonian Railway 4 per Cent. Guaranteed Annuities, No. 2	1,000 – –	1,315 15 10
Caledonian Railway 4 per Cent. Preference Stock, 1887	2,000 – –	2,585 2 8
Great Northern Railway Consolidated 4 per Cent. Preference Stock	3,000 – –	4,146 14 –
Great Western Railway 5 per Cent. Consolidated Preference Stock	3,000 – –	5,134 15 2
Gas Light and Coke Company 10 per Cent. Debenture Bonds	1,050 – –	2,835 6 7
Two and three-quarter per Cent. Consols	3,500 – –	3,410 – –
Two and a-half per Cents.	2,000 – –	1,780 – –
India 3½ per Cent. Stock	34,000 – –	37,135 12 6
		534,529 19 10
Interest accrued but not due at 20th November 1894	5,380 19 3	
Interest due and unpaid at 20th November 1894 (if any)	—	
		5,380 19 3
Uninvested Balance at 20th November 1894		25,049 11 2
Other Assets (if any)		—
£.		564,960 10 3

We do hereby certify that the aforegoing Accounts are true.

Witness our hands this 18th day of December 1894. (signed) *John Hepper*, *Robert Slade*, } Two Trustees of the said Savings Bank.
Jas. H. Oates, Secretary.

20th November 1894.

SAVINGS BANK at *Leicester*, in the County of *Leicester*.

RETURN of TRANSACTIONS pursuant to the 16th Section of the Act

REVENUE ACCOUNT, Year ending 20th November 1894.

	£.	s.	d.		£.	s.	d.	£.	s.	d.
Amount of Funds at the beginning of the Year				103,114	10	1	Sums paid to Depositors in respect of Investments :—			
Sums received from Depositors for Investment :—							Capital	10,280	1	1
Cash	—						Interest accrued in current year (not capitalised)	101	15	7
Interest capitalised	2,644	–	8							10,381 16 8
				2,644	–	8	Interest credited to Depositors and capitalised			2,644 – 8
Interest from Investments				3,115	2	7	Loss on Investments realised			—
Profits on Investments realised				591	8	1	Expenses of Management :			
Other Receipts (to be specified)				—			Actuary and Cashier	75	–	–
							Consulting Actuary (late)	50	11	–
							Auditor	25	–	–
							Clerk and Assistant Cashier	25	–	–
							Clerks	65	16	8
							Clerks, extra	7	8	2
							Housekeeper	6	10	–
							Guarantee Premiums	3	–	4
							Rent Charges and Taxes	9	4	1
							Printing, Advertising, Postages and Stationery	29	8	3
							Repairs and Fittings	2	4	3
							Sundries (in detail) : Coals, Gas and Water	5	2	5
							Cleaning Windows, Drains, Chimneys, &c., cost of Utensils	2	2	2
										306 7 4
							Other Payments (if any)			—
							Amount of Funds at the end of the Year			96,132 16 9
£.				109,465	1	5	£.			109,465 1 5

The rate of Interest allowed to Depositors during the year was 3*l.* per cent.

STATEMENT of Security given by the Treasurer and other Officers.

Names of Officers.	Office.	Amount of Security.	Names of Officers.	Office.	Amount of Security.
		£.			£.
Arthur Bolus	Treasurer	250	Thomas Paget Bown	Clerk	50
John Rowland E. Ellison	Actuary and Cashier.	250	Thomas William Craven	Clerk	50
John Heath Williams	Auditor	25	Edwin Stafford Roberts	Clerk	50
Charles William Jones	Clerk and Assistant Cashier.	200	Henry Ranger	Clerk	50
			Mary Woodward	Housekeeper	10

This Return examined and found correct.

(signed) *J. H. Williams*, Auditor.

20th November 1894.

SAVINGS BANK at *Leicester*, in the County of *Leicester*.

26 & 27 Vict. c. 87, and Rules 10 and 10A of the Savings Bank.

BALANCE SHEET on 20th November 1894.

LIABILITIES.	£. s. d.	ASSETS. Description of Security.	Nominal Amount of Security. £. s. d.	VALUE. (Securities at Cost Price.) £. s. d.
Balance due to 577 Depositors, including interest to 20th November 1894	90,632 12 6	Leicester Corporation 3½ per cent. Stock	21,564 8 –	21,312 10 –
Balance of Profit on valuation at 20th November 1894	5,500 4 3	Leicester Corporation 3 per cent. Stock	66,918 9 6	66,082 – –
Amount of Funds as per Revenue Account £.	96,132 16 9	Hinckley Local Board	6,225 – –	6,225 – –
Management expenses unpaid at 20th November 1894	—			93,619 10 –
Other Sums unpaid (if any)	—			
		Interest accrued, but not due at 20th November 1894	1,027 16 6	
		Interest due and unpaid at 20th November 1894 (if any)	—	1,027 16 6
		Uninvested Balance at 20th November 1894		1,485 10 3
		Other Assets (if any)		—
£.	96,132 16 9		£.	96,132 16 9

We do hereby certify that the aforegoing Accounts are true.

Witness our hands this 27th day of December 1894.

(signed) *Bernard Ellis*, *W. J. Freer*, } Two Trustees of the said Savings Bank.
John R. E. Ellison, Actuary.

20th November 1894.

SAVINGS BANK at *Liverpool*, in the County of *Lancaster*.

RETURN of TRANSACTIONS pursuant to the 16th Section of the Act

REVENUE ACCOUNT, Year ending 20th November 1894.

	£. s. d.		£. s. d.
Amount of Funds at beginning of Year:		Sums paid to Depositors in respect of Investments:	
Stock at par value	152,270 – –	Capital	14,352 13 –
Cash	5,058 5 5	Interest accrued in current year (not capitalised)	—
			14,352 13 –
Sums received from Depositors for Investment:		Interest credited to Depositors and capitalised	—
Cash	7,957 10 9	Loss on Investments realised	—
Interest capitalised —		Expenses of Management:	
	7,957 10 9	Actuary or Secretary	
Interest from Investments	5,036 7 6	Auditor	
Profits on Investments realised	—	Clerks	23 10 6
Other Receipts (to be specified):		Porter	
Proceeds of 5,170*l.* Liverpool Corporation Stock sold	6,294 19 –	Rent and Taxes	
Dividends on Surplus Stock	156 17 8	Printing and Stationery	—
		Sundries (in detail):	
		Guarantee Premiums	16 5 –
		Commission on Purchases and Sales of Stock	6 13 3
			46 8 9
		Other Payments (if any):	
		Stock sold at par value	5,170 – –
		Dividends paid to Depositors	5,233 14 8
		Amount of Funds at end of Year:	
		Stock at par value	147,100 – –
		Cash	4,871 3 11
£.	176,774 – 4	£.	176,774 – 4

The rate of Interest allowed to Depositors during the year was £——(*see note.*) per cent.

STATEMENT of Security given by the Treasurer and other Officers.

Names of Officers.	Office.	Amount of Security.	Names of Officers.	Office.	Amount of Security.
		£.			£.
Thomas Banner Newton	Actuary	1,000	Roland C. Harvey	Clerk	100
George B. Newton	Sub-Actuary	1,000	Harry V. Barker	Clerk	100
Blease & Sons	Auditors	100	Alfred Thomas	Clerk	100
Richard Shaw	Chief Clerk	500	William R. Plowright	Clerk	100
Richard C. Ward	Accountant	500	Thomas Gaulter	Clerk	100
Thomas Burcher	Clerk	500	Alfred Motyer	Clerk	100
Alfred W. Brooke	Clerk	100	James Eccles	Clerk	100
George J. Pipon	Clerk	100	Joseph B. Redman	Clerk	100
William R. Westmore	Clerk	100	James Coulton	Clerk	100
John A. Potter	Clerk	100	Wilfrid C. Thorley	Clerk	100
David Harrison	Clerk	100	Christopher W. Battersby	Clerk	100
William E. Smalley	Clerk	100	Thomas F. Templeton	Occasional Clerk	100
Harry Nye	Clerk	100	John W. Baguley	Occasional Clerk	100
William R. Turnbull	Clerk	100	William Saxton	Occasional Clerk	100
William J. Russell	Clerk	100	George B. Billington	Occasional Clerk	100
Thomas W. Johnson	Clerk	100	Albert Smith	Occasional Clerk	100
John A. Watson	Clerk	100	John Williams	Occasional Clerk	100
Samuel Wilson	Clerk	100			

This Return examined and found correct.

(signed) *G. E. Holt & Son*, Auditors.

20th November 1894.

SAVINGS BANK at *Liverpool*, in the County of *Lancaster*.

26 & 27 Vict., c. 87, and the 12th Rule of the Savings Bank.

BALANCE SHEET on 20th November 1894.

LIABILITIES.	£. s. d.	ASSETS. Description of Security.	Nominal Amount of Security. £. s. d.	VALUE. (Securities at Cost Price.) £. s. d.
Stock at par value	*143,970 – –*	*Liverpool Corporation Stock at par value*	*147,100 – –*	*147,100 – –*
Balance due to 1,016 Depositors, including interest to 20th November 1894	4,859 17 7			
Balance of Profit on valuation at 20th November 1894	11 6 4			
Stock at par value	*3,130 – –*			
Amount of Funds as per Revenue Account £.	151,971 3 11			
Management expenses unpaid at 20th November 1894	—			
Other Sums unpaid (if any)	—			
NOTE.—*Stock being purchased on behalf of, and at the sole risk of Depositors, the Trustees are liable to them for Stock only, not for the money value of such Stock.*				
		Interest accrued but not due at 20th November 1894	—	
		Interest due and unpaid at 20th November 1894 (if any)	—	—
		Uninvested Balance at 20th November 1894		11 6 4
		Unpaid Depositors' Dividends at 20th November 1894		4,859 17 7
		Other Assets (if any)		—
£.	151,971 3 11		£.	151,971 3 11

We do hereby certify that the aforegoing Accounts are true.

Witness our hands this 21st day of December 1894.

(signed) *Thos. Matheson*, *Thomas Holder*, Two Trustees of the said Savings Bank.
Thos. Banner Newton, Actuary.

20th November 1894.

SAVINGS BANK at *Manchester*, in the County of *Lancaster*.

RETURN of TRANSACTIONS pursuant to the 16th Section of the Act

REVENUE ACCOUNT, Year ending 20th November 1894.

	£. s. d.		£. s. d.
Amount of Funds at the beginning of the Year	406,078 17 8	Sums paid to Depositors in respect of Investments:	
Sums received from Depositors for Investment:		Capital	29,195 15 1
Cash	3,638 14 6	Interest accrued in current year (not capitalised)	198 11 8
Interest capitalised	11,283 13 –		29,394 6 9
	14,922 7 6	Interest credited to Depositors and capitalised	11,283 13 –
Interest from Investments	12,225 10 7	Loss on Investments realised	—
Profits on Investments realised	—	Expenses of Management:	
Other Receipts (to be specified)	—	Actuary or Secretary	78 – –
		Late Actuary	52 – –
		Auditor	20 – –
		Clerks	630 – –
		Porter	20 – –
		Rent and Taxes	150 – –
		Printing and Stationery	3 13 8
		Sundries (in detail):	
		Coals, Gas, and Water	16 – –
		Postages	10 18 –
		Bonds	13 – –
		Sundries	6 8 4
			1,000 – –
		Other Payments (if any)	—
		Amount of Funds at the end of the Year	391,548 16 –
£.	433,226 15 9	£.	433,226 15 9

The rate of Interest allowed to Depositors during the year was 3*l*. per cent.

STATEMENT of Security given by the Treasurer and other Officers.

Names of Officers.	Office.	Amount of Security.	Names of Officers.	Office.	Amount of Security.
		£.			£.
Leveson D. Stewart	Actuary	1,000	William Willson	Clerk	100
John Chadfield	Chief Cashier	500	Oswald R. Rogers	Clerk	100
John W. Middleton	Cashier	500	Thomas E. Bingham	Clerk	100
Willoughby Andrews	Secretary	500	Thomas W. Moore	Clerk	100
Thomas Meredith	Cashier	100	Cyril Nuttall	Clerk	100
John W. Norcliffe	Cashier	100	John P. Moss	Clerk	100
Josiah R. Barlow	Cashier	100	Henry P. Smith	Clerk	100
Charles E. Scholes	Cashier	100	William J. Johnson	Clerk	100
Herbert E. Butt	Cashier	100	Alfred J. Jones	Clerk	100
Trevor Pearce	Cashier	100	Arthur Turner	Clerk	100
Benjamin H. Tinker	Cashier	100	Walter M. Pattison	Clerk	100
Harry H. Dutch	Assistant Cashier	100	George E. Hulme	Clerk	100
George Glanville	Clerk	100	Herbert G. Woodward	Clerk	100
Albert J. Barlow	Clerk	100	Frederick J. Astbury	Auditor	500

This Return examined and found correct.

(signed) *Fred. J. Astbury & Co.*, C.A., Auditors.

20th November 1894.

SAVINGS BANK at *Manchester*, in the County of *Lancaster*.

26 & 27 Vict. c. 87, and the 11th Rule of the Savings Bank.

BALANCE SHEET on 20th November 1894.

LIABILITIES.		ASSETS.		VALUE. (Securities at Cost Price.)
		Description of Security.	Nominal Amount of Security.	
	£. s. d.		£. s. d.	£. s. d.
Balance due to 2,111 Depositors, including interest to 20th November 1894 - -	386,351 17 2	Mortgage Bonds with Corporation of Manchester -	363,000 - -	363,000 - -
Balance of Profit on valuation at 20th November 1894 - - - - - -	5,196 18 10			
Amount of Funds as per Revenue Account - - - - - £.	391,548 16 -			
Management expenses unpaid at 20th November 1894 - - - - -	—			
Other Sums unpaid (if any) - - -	—			
		Interest accrued but not due at 20th November 1894 - - - -	2,889 8 1	
		Interest due and unpaid at 20th November 1894 (if any) - - - -	—	2,889 8 1
		Uninvested Balance at 20th November 1894		25,659 7 11
		Other Assets (if any) - - - - -		—
£.	391,548 16 -		£.	391,548 16 -

We do hereby certify that the aforegoing Accounts are true.

Witness our hands this 17th day of December 1894.

(signed) *J. B. Close Brooks,* } A Trustee and a Manager of the
Edward T. Broadhurst } said Savings Bank.
L. D. Stewart, Actuary.

20th November 1894.

SAVINGS BANK at *Perth*, in the County of *Perth*.

RETURN of TRANSACTIONS pursuant to the 16th Section of the Act

REVENUE ACCOUNT, Year ending 20th November 1894.

	£. s. d.		£. s. d.
Amount of Funds at the beginning of the Year	578,796 3 1	Sums paid to Depositors in respect of Investments:	
Sums received from Depositors for Investment:—		Capital	93,301 1 –
Cash	93,351 19 8	Interest accrued in current year (not capitalised)	529 19 4
Interest capitalised	16,210 12 8		93,831 – 4
	109,562 12 4	Interest credited to Depositors and capitalised	16,210 12 8
Interest from Investments	18,645 15 1	Loss on Investments realised	—
Profits on Investments realised	—	Expenses of Management:	
Other Receipts (to be specified):		Secretary	210 – –
Surplus belonging to Blairgowrie District Savings Bank taken over	1,037 1 5	Actuary and Cashier	261 – –
Surplus belonging to Caputh District Savings Bank taken over	224 13 10	Auditor	42 – –
Income Tax reclaimed to 15th May 1894	453 16 8	Clerks	261 6 –
		Porter	—
		Fire Insurance and Taxes	24 1 7
		Printing and Stationery	50 18 7
		Commission and Stamps on purchase of Annuity	37 11 6
		Sundries in detail:—	
		Coal and Gas	18 11 –
		Charwoman	6 – –
		Guarantee Premiums	30 11 3
		Assistance	12 12 –
		Furnishings and other Sundries	31 4 –
			98 18 3
			985 15 11
		Other Payments (if any):—	
		Alterations and Repairs on Property on account of Sanitation	118 16 6
		Depreciation on Property as per Minute of 10th January 1894	1,000 – –
		Amount of Funds at the end of the Year	596,573 17 –
£.	708,720 2 5	£.	708,720 2 5

The rate of Interest allowed to Depositors during the year was 3*l*. per cent.

STATEMENT of Security given by the Treasurer and other Officers.

Names of Officers.	Office.	Amount of Security.	Names of Officers.	Office.	Amount of Security.
		£.			£.
Melville Jameson	Secretary	1,250	John Petrie	Clerk	100
William A. Barclay	Actuary and Cashier.	1,500	Melville J. Barclay	Clerk	100
George C. Roy	Accountant	1,000	David Craik	Clerk	100
W. A. Barclay, jun.	Sub-Accountant and Branch Superintendent.	1,000	J. and R. Morison (p. R. Morison)	Auditors	100

This Return examined and found correct.

(signed) *J. and R. Morison*, Auditors.

20th November 1894.

SAVINGS BANK at *Perth*, in the County of *Perth*.

26 & 27 Vict. c. 87, and the 10th Rule of the Savings Bank.

BALANCE SHEET on 20th November 1894.

LIABILITIES.	£. s. d.	ASSETS. Description of Security.	Nominal Amount of Security. £. s. d.	VALUE. (Securities at Cost Price.) £. s. d.
Balance due to 15,516 Depositors, including interest to 20th November 1894	559,365 9 3	First Landed Security in Scotland, negotiated prior to 3rd July 1891	242,345 3 3	242,345 3 3
Balance of Profit on valuation at 20th November 1894, say Surplus Fund, including value of Property	37,208 7 9	Municipal Loans on Mortgage Bond and Interim Receipt:		
Amount of Funds as per Revenue Account £.	596,573 17 –	Aberdeen (Police)	22,000 – –	22,000 – –
		Aberdeen (Water)	2,000 – –	2,000 – –
		Dundee (Police)	8,000 – –	8,000 – –
		Dundee (Water)	22,000 – –	22,000 – –
		Glasgow Corporation	23,000 – –	23,000 – –
		Leith Local Authority	18,888 17 10	18,888 17 10
		Perth (Police), and Local Authority	18,400 – –	18,400 – –
Management expenses unpaid at 20th November 1894	—	Peterhead (Police)	4,310 – –	4,310 – –
		Stirling (Water)	7,000 – –	7,000 – –
		Corporation Stock:		
Other Sums unpaid (if any)	—	Dundee Water at 3½ per Cent.	30,000 – –	30,000 – –
		Dundee Police at 3½ per Cent.	40,000 – –	40,000 – –
		Glasgow Corporation at 3½ per Cent. (1914)	20,000 – –	20,000 – –
		Glasgow Corporation at 3½ per Cent. (1907)	35,000 – –	35,000 – –
		Glasgow Corporation at 3 per Cent. (1921)	10,000 – –	10,000 – –
		Glasgow Corporation at 3½ per Cent., Irredeemable	20,000 – –	20,000 – –
		Perth Corporation at 3½ per Cent.	30,000 – –	30,000 – –
		Perth Gas Annuity	222 4 6	6,900 – –
		Perth District Lunacy Board	9,000 – –	9,000 – –
		Union Bank of Scotland, Limited:		
		Deposit Receipts	10,000 – –	10,000 – –
		Bank of Scotland:		
		Deposit Receipts	10,000 – –	10,000 – –
		Interest accrued but not due at 20th November 1894	—	588,844 1 1
		Interest due and unpaid at 20th November 1894 (if any)	—	—
		Uninvested Balance at 20th November 1894		4,729 15 11
		Other Assets (if any):—		
		Estimated Value of Bank Premises (Freehold), including Furniture and Office Fittings		3,000 – –
£.	596,573 17 –		£.	596,573 17 –

We do hereby certify that the aforegoing Accounts are true.

Witness our hands this 9th day of January 1895.

(signed) *Andrew Coates*, *James McEwen*, *Melville Jameson*, Secretary. } A Trustee and a Manager of the said Savings Bank.

20th November 1894.

SAVINGS BANK at *Preston*, in the County of *Lancaster*.

RETURN of TRANSACTIONS pursuant to the 16th Section of the Act

REVENUE ACCOUNT, Year ending 20th November 1894.

	£. s. d.		£. s. d.
Amount of Funds at the beginning of the Year	514,919 1 4	Sums paid to Depositors in respect of Investments:	
Sums received from Depositors for Investment:		Capital	64,631 10 1
Cash	62,567 18 1	Interest accrued in current year (not capitalised)	—
Interest capitalised	14,358 13 10		64,631 10 1
	76,926 11 11	Interest credited to Depositors and capitalised	14,358 13 10
Interest from Investments	17,129 16 10	Loss on Investments realised	—
Profits on Investments realised	—	Expenses of Management:	
Other Receipts (to be specified)	—	Actuary or Secretary	300 – –
		Auditor	35 – –
		Clerks	560 – –
		Porter	4 13 –
		Taxes	46 19 9
		Printing and Stationery	28 14 4
		Occasional Assistance	19 19 9
		Sundries (in detail):	
		Insurance Premium	20 10 –
		Gas	6 17 8
		Sundry Disbursements	236 9 3
			1,259 3 9
		Other Payments (if any)	—
		Amount of Funds at the end of the Year	528,726 2 5
£.	608,975 10 1	£.	608,975 10 1

The rate of Interest allowed to Depositors during the year was 3*l.* per cent.

STATEMENT of Security given by the Treasurer and other Officers.

Names of Officers.	Office.	Amount of Security.	Names of Officers.	Office.	Amount of Security.
		£.			£.
F. W. Ponting	Treasurer	10,000	John Pattinson Balshaw	Clerk	300
William Bryham Roper	Actuary	4,000	John James France	Clerk	300
John Alfred Forrest	Cashier	1,250	William Henry Simpson	Clerk	300
John Goodburn	Cashier	600	George William Archer	Clerk	300
Arthur Hodgkinson	Clerk	550	Thomas Westley	Clerk	300
George Sowrey	Clerk	300	Henry William Johnston	Auditor	100

This Return examined and found correct.

(signed) *H. W. Johnston*, Auditor.

20th November 1894.

SAVINGS BANK at *Preston*, in the County of *Lancaster*.

26 & 27 Vict. c. 87, and the 23rd Rule of the Savings Bank.

BALANCE SHEET on 20th November 1894.

LIABILITIES.	£. s. d.	ASSETS. Description of Security.	Nominal Amount of Security. £. s. d.	VALUE. (Securities at Cost Price.) £. s. d.
Balance due to 2,783 Depositors, including interest to 20th November 1894	504,820 8 7	County Council for the County Palatine of Lancaster	119,835 – –	119,835 – –
		Bolton Corporation	192,599 12 5	192,599 12 5
Balance of Profit on valuation at 20th November 1894	23,905 13 10	Preston Corporation	90,000 – –	90,000 – –
		Barrow-in-Furness School Board	11,414 19 5	11,414 19 5
Amount of Funds as per Revenue Account £.	528,726 2 5	Lancashire and Yorkshire Railway Company, 4 per Cent. Debenture Stock	7,500 – –	10,171 6 1
		Prescot Board of Guardians	8,686 18 10	8,686 18 10
		Belper Board of Guardians	8,439 15 2	8,439 15 2
Management expenses unpaid at 20th November 1894	—	Preston Board of Guardians	6,650 – –	6,650 – –
		Meltham Local Board of Health	5,580 – –	5,580 – –
		Accrington Corporation	5,000 – –	5,000 – –
Other Sums unpaid (if any)	—	Church Local Board of Health	4,402 9 8	4,402 9 8
		Farnworth Local Board of Health	3,300 – –	3,300 – –
		Northwich Board of Guardians	2,100 – –	2,100 – –
		Bolton Board of Guardians	1,943 9 10	1,943 9 10
		Barrow-in-Furness Corporation	990 – –	990 – –
		London and North Western Railway Company, 4 per Cent. Debenture Stock	590 – –	590 – –
		London and North Western Railway Company, 4 per Cent. Consolidated Preference Stock	538 – –	538 – –
		Accrington and Church Outfall Sewerage Board	680 – –	680 – –
		Blackburn Corporation Debenture	34,000 – –	34,000 – –
		Interest accrued but not due at 20th November 1894	4,784 11 11	506,921 11 5
		Interest due and unpaid at 20th November 1894 (if any)	—	4,784 11 11
		Uninvested Balance at 20th November 1894		17,019 19 1
		Other Assets (if any)		—
£.	528,726 2 5		£.	528,726 2 5

We do hereby certify that the aforegoing Accounts are true.

Witness our hands this 6th day of December 1894.

(signed) *M. B. Copland*, *William P. Park*, *David Irvin*, *Walter Bibby*, *John Holden*, Trustees of the said Savings Bank.
William B. Roper, Actuary.

20th November 1894.

SAVINGS BANK at *Sheffield*, in the County of *York*.

RETURN OF TRANSACTIONS pursuant to the 16th Section of the Act

REVENUE ACCOUNT, Year ending 20th November 1894.

	£. s. d.		£. s. d.
Amount of Funds at the beginning of the Year	15,997 4 10	Sums paid to Depositors in respect of Investments:	
Sums received from Depositors for Investment:		Capital	11,523 9 11
Cash —		Interest accrued in current year (not capitalised)	81 — 6
Interest capitalised 69 8 7			11,604 10 5
	69 8 7	Interest credited to Depositors and capitalised	69 8 7
Interest from Investments	197 15 4	Loss on Investments realised	—
Profits on Investments realised	—	Expenses of Management:	
Other Receipts (to be specified):		Actuary or Secretary —	
Bankers' Interest	46 6 5	Auditor —	
		Clerks —	
		Porter —	
		Rent and Taxes	
		Printing and Stationery —	
		Sundries (in detail):	
		Premiums on Guarantees of Officers 16 10 —	
		Bankers' Commission 14 10 7	
			31 — 7
		Other Payments (if any)	—
		Amount of Funds at the end of the Year	4,605 15 7
£.	16,310 15 2	£.	16,310 15 2

The rate of Interest allowed to Depositors during the year was 2*l.* 10*s.* per cent.

STATEMENT of Security given by the Treasurer and other Officers.

Names of Officers.	Office.	Amount of Security.	Names of Officers.	Office.	Amount of Security.
		£.			£.
James Henry Barber	Treasurer	1,000	Herbert Ellis	Clerk	200
William Cotterill	Actuary	1,000	John Wm. Brunton	Clerk	200
Arnold Thomas Watson	Auditors	100	Edwin Cotterill	Clerk	200
Robert Henderson			John James Hurst	Clerk	200
Sam Mather			Robert Henderson	Clerk	200
John Mallaband	Chief Clerk	500	John Oswald Rooke	Clerk	200
Alfred Thomas Eastwood	Clerk	200	James Hope Spencer	Clerk	200
Byron Elliott	Clerk	200			

This Return examined and found correct.

11 December 1894. (signed) *John Watson and Sons*, Auditors.

20th November 1894.

SAVINGS BANK at *Sheffield*, in the County of *York*.

26 & 27 Vict. c. 87, and the 16th Rule of the Savings Bank.

BALANCE SHEET on 20th November 1894.

LIABILITIES.		ASSETS.		VALUE.
		Description of Security.	Nominal Amount of Security.	(Securities at Cost Price.)
	£. s. d.		£. s. d.	£. s. d.
Balance due to 16 Depositors, including interest to 20th November 1894 - -	2,285 3 2			
			Nil.	Nil.
Balance of Profit on valuation at 20th November 1894 - - - - - -	2,320 12 5			
Amount of Funds as per Revenue Account - - - - - £.	4,605 15 7			
Management expenses unpaid at 20th November 1894 - - - - - -	—			
Other Sums unpaid (if any) - - -	—			
		Interest accrued but not due at 20th November 1894 - - - -	—	
		Interest due and unpaid at 20th November 1894 (if any) - - - -	—	
		Uninvested Balance at 20th November 1894		4,605 15 7
		Other Assets (if any) - - - - -		—
£.	4,605 15 7		£.	4,605 15 7

We do hereby certify that the aforegoing Accounts are true.

Witness our hands this 13th day of December 1894.

(signed) *Thos. S. Ellin*, *J. Movat*, *Jno. Edwd. Cutler*, } Three Trustees of the said Savings Bank.
Wm. Cotterill, Actuary.

20th November 1894.

SAVINGS BANK at *Stockton-on-Tees*, in the County of *Durham*.

RETURN of TRANSACTIONS pursuant to the 16th Section of the Act

REVENUE ACCOUNT, Year ending 20th November 1894.

	£. s. d.	£. s. d.
Amount of Funds at the beginning of the Year		3,849 17 8
Sums received from Depositors for Investment :		
Cash	120 – –	
Interest capitalised	—	
		120 – –
Interest from Investments		126 14 7
Profits on Investments realised		—
Other Receipts (to be specified)		—
	£.	4,096 12 3

	£. s. d.	£. s. d.
Sums paid to Depositors in respect of Investments :		
Capital	10 – –	
Interest accrued in current year (not capitalised)	—	
		10 – –
Interest credited to Depositors		116 1 8
Loss on Investments realised		—
Expenses of Management :		
Actuary or Secretary	6 4 6	
Auditor	– 15 6	
Clerks	—	
Porter	—	
Rent and Taxes	2 – –	
Printing and Stationery	– 18 –	
Sundries (in detail) :		
Insurance	– 2 –	
		10 – –
Other Payments (if any)		—
Amount of Funds at the end of the Year		3,960 10 7
	£.	4,096 12 3

The rate of Interest allowed to Depositors during the year was 3*l*. per cent.

STATEMENT of Security given by the Treasurer and other Officers.

Names of Officers.	Office.	Amount of Security.
		£.
Jasper Barugh	Treasurer	1,000
Frank Brown	Actuary	500

This Return examined and found correct.

(signed) *W. Knowles Hunton*, Auditor.

20th November 1894.

SAVINGS BANK at *Stockton-on-Tees*, in the County of *Durham*.

26 and 27 Vict. c. 87, and the 18th Rule of the Savings Bank.

BALANCE SHEET, on 20th November 1894.

LIABILITIES.	£. s. d.	ASSETS. Description of Security.	Nominal Amount of Security. £. s. d.	VALUE. (Securities at Cost Price.) £. s. d.
Balance due to 23 Depositors, including interest to 20th November 1894	3,908 1 8	Tees Conservancy Commissioners :— Mortgage Bonds :		
Balance of Profit on valuation at 20th November 1894	52 8 11	No. 454	100 – –	100 – –
Amount of Funds as per Revenue Account £.	3,960 10 7	„ 444	400 – –	400 – –
		„ 546	700 – –	700 – –
		„ 555	500 – –	500 – –
Management Expenses unpaid at 20th November 1894	—	„ 578	600 – –	600 – –
Other Sums unpaid (if any)	—	„ 568	700 – –	700 – –
		Interest accrued but not due at 20th November 1894	—	3,000 – –
		Interest due and unpaid at 20th November 1894 (if any)	—	—
		Uninvested Balance at 20th November 1894		960 10 7
		Other Assets (if any)		—
£.	3,960 10 7		£.	3,960 10 7

We do hereby certify that the aforegoing Accounts are true.

Witness our hands this 9th day of January 1895.

(signed) *Josh. Cradock*, } Two Trustees of the said
John Robinson, } Savings Bank.
Frank Brown, Secretary.

SPECIAL INVESTMENTS under Section 16

SUMMARY of Revenue Accounts.

SAVINGS BANK.	Amount of Funds at the beginning of the Year.	Sums received from Depositors for Investments.		Interest from Investments.	Profits on Investments Realised.	Other Receipts.	Total.
		Cash.	Interest Capitalised.				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Coventry	34,139 15	2,250 2 6	930 7 1	1,096 4 1	—	—	38,416 8 8
Derby	35,775 5 –	13,803 – –	1,181 4 –	1,315 18 2	—	3 16 11	52,079 4 1
Dundee	410,834 19 –	147,152 10 5	11,298 7 4	13,655 8 9	—	220 7 2	583,161 12 8
Edinburgh	135,162 8 6	13,550 – –	—	4,320 4 8	—	84 1 10	153,116 15 –
Glasgow	1,086,792 3 11	44,546 4 5	30,024 17 3	37,830 15 5	—	—	1,199,194 1 –
Huddersfield	150,115 3 8	10,125 11 2	4,191 10 –	5,067 2 4	—	64 15 5	169,564 2 7
Kingston-on-Hull	464,157 – –	93,990 17 –	13,645 15 8	16,816 10 –	94 4 2	—	588,704 6 10
Leeds	548,077 1 7	67,575 – 10	15,818 1 1	19,118 12 1	1,256 16 10	—	651,845 12 5
Leicester	103,114 10 1	—	2,644 – 8	3,115 2 7	591 8 1	—	109,465 1 5
Manchester	406,078 17 8	3,638 14 6	11,283 13 –	12,225 10 7	—	—	433,226 15 9
Perth	578,796 3 1	93,351 19 8	16,210 12 8	18,645 15 1	—	1,715 11 11	708,720 2 5
Preston	514,919 1 4	62,567 18 1	14,358 13 10	17,129 16 10	—	—	608,975 10 1
Sheffield	15,997 4 10	—	69 8 7	197 15 4	—	46 6 5	16,310 15 2
Stockton-on-Tees	3,849 17 8	120 – –	—	126 14 7	—	—	4,096 12 3
	4,487,809 11 4	552,671 18 7	121,656 11 2	150,661 10 6	1,942 9 1	2,134 19 8	5,316,877 – 4
Exeter	70,262 – –	Consols.					
Liverpool	157,328 5 5	£. s. d. 152,270 – – Liverpool Corporation Stock. 5,058 5 5 Cash.					
£.	4,715,399 16 9						

of TRUSTEE SAVINGS BANKS ACT, 1863.

Year ending 20th November 1894.

Sums paid to Depositors in respect of Investments.		Interest credited to Depositors and Capitalised.	Loss on Investments Realised.	Expenses of Management.	Other Payments.	Amount of Funds at the end of the Year.	TOTAL.	SAVINGS BANK.
Capital.	Interest accrued in current Year (not Capitalised).							
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
8,197 4 2	24 18 4	930 7 1	—	29 3 8	—	29,234 15 5	38,416 8 8	Coventry.
4,334 13 7	29 12 1	1,181 4 -	—	39 14 10	—	46,493 19 7	52,079 4 1	Derby.
120,036 1 6	373 4 8	11,298 7 4	—	852 18 9	2,115 - 1	448,486 - 4	583,161 12 8	Dundee.
10,141 1 4	3,686 16 -	—	—	214 12 2	—	139,074 5 6	153,116 15 -	Edinburgh.
53,990 19 6	485 18 5	30,024 17 3	—	1,019 19 3	—	1,113,672 6 7	1,199,194 1 -	Glasgow.
11,044 11 9	94 9 1	4,191 10 -	—	603 14 2	27 17 3	153,602 - 4	169,564 2 7	Huddersfield.
71,805 - -	660 11 6	13,645 15 8	—	704 12 4	58 3 4	501,830 4 -	588,704 6 10	Kingston-on-Hull.
69,584 17 4	519 18 10	15,818 1 1	—	962 4 11	—	564,960 10 3	651,845 12 5	Leeds.
10,280 1 1	101 15 7	2,644 - 8	—	306 7 4	—	96,132 16 9	109,465 1 5	Leicester.
29,195 15 1	198 11 8	11,283 13 -	—	1,000 - -	—	391,548 16 -	433,226 15 9	Manchester.
93,301 1 -	529 19 4	16,210 12 8	—	985 15 11	1,118 16 6	596,573 17 -	708,720 2 5	Perth.
64,631 10 1	—	14,358 13 10	—	1,259 3 9	—	528,726 2 5	608,975 10 1	Preston.
11,523 9 11	81 - 6	69 8 7	—	31 - 7	—	4,605 15 7	16,310 15 2	Sheffield.
10 - -	116 1 8	—	—	10 - -	—	3,960 10 7	4,096 12 3	Stockton-on-Tees.
558,076 6 4	6,902 17 8	121,656 11 2	—	8,019 7 8	3,319 17 2	4,618,902 - 4	5,316,877 - 4	
		Consols - - - - - - - -				66,217 - -	- - -	Exeter.
					£. s. d.			
		Liverpool Corporation Stock -			147,100 - -	151,971 3 11	- - -	Liverpool.
		Cash - - - - - -			4,871 3 11			
					£.	4,837,090 4 3		

SPECIAL INVESTMENTS under Section 16 of

SUMMARY of Balance Sheets

SAVINGS BANK.	Number of Accounts.	LIABILITIES.			
		Balance due to Depositors.	Management Expenses unpaid.	Balance: Profit on Valuation.	Total, including Profit on Valuation.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Coventry	196	28,525 6 4	—	709 9 1	29,234 15 5
Derby	414	46,349 8 10	—	144 10 9	46,493 19 7
Dundee	3,867	436,747 19 9	—	11,738 – 7	448,486 – 4
Edinburgh	1,102	137,800 – –	—	1,274 5 6	139,074 5 6
Glasgow	5,789	1,051,071 3 2	—	62,601 3 5	1,113,672 6 7
Huddersfield	1,125	150,528 5 8	—	3,073 14 8	153,602 – 4
Kingston-on-Hull	3,126	484,488 1 7	—	17,342 2 5	501,830 4 –
Leeds	2,875	542,842 13 6	—	22,117 16 9	564,960 10 3
Leicester	577	90,632 12 6	—	5,500 4 3	96,132 16 9
Manchester	2,111	386,351 17 2	—	5,196 18 10	391,548 16 –
Perth	15,516	559,365 9 3	—	37,208 7 9	596,573 17 –
Preston	2,783	504,820 8 7	—	23,905 13 10	528,726 2 5
Sheffield	16	2,285 3 2	—	2,320 12 5	4,605 15 7
Stockton-on-Tees	23	3,908 1 8	—	52 8 11	3,960 10 7
	39,520	4,425,716 11 2	—	193,185 9 2	4,618,902 – 4
*Exeter	313	66,217 – –	—	—	66,217 – –
*Liverpool	1,016	148,829 17 7	—	3,141 6 4	151,971 3 11
Total	40,849	4,640,763 8 9	—	196,326 15 6	4,837,090 4 3

* Stock being purchased on behalf of and at the sole risk of Depositors, the Trustees are liable to them for Stock only, not for the money value of such Stock. For the purposes of this Account the Stock held by the Trustees of the Savings Banks at Exeter and Liverpool for their depositors has been valued at its nominal amount. For details, *see* the Balance Sheets of the respective Banks.

TRUSTEE SAVINGS BANKS ACT, 1863.

at 20th November 1894.

ASSETS.						SAVINGS BANK.
Value of Securities at Cost Price.	Interest accrued, but not due.	Interest due and unpaid.	Uninvested Balance.	Other Assets: Estimated Value of Bank Premises, &c.	TOTAL.	
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
28,773 – –	231 18 5	—	229 17 –	—	29,234 15 5	Coventry.
45,409 12 3	127 – 6	—	950 9 1	6 17 9	46,493 19 7	Derby.
443,067 4 5	770 1 1	—	4,648 14 10	—	448,486 – 4	Dundee.
138,618 9 8	150 19 11	—	304 15 11	—	139,074 5 6	Edinburgh.
1,109,386 4 9	4,286 1 10	—	—	—	1,113,672 6 7	Glasgow.
142,891 10 3	1,508 13 7	74 2 7	9,127 13 11	—	153,602 – 4	Huddersfield.
487,069 7 4	5,267 – 2	—	2,712 16 6	6,781 – –	501,830 4 –	Kingston-on-Hull.
534,529 19 10	5,380 19 3	—	25,049 11 2	—	564,960 10 3	Leeds.
93,619 10 –	1,027 16 6	—	1,485 10 3	—	96,132 16 9	Leicester.
363,000 – –	2,889 8 1	—	25,659 7 11	—	391,548 16 –	Manchester.
588,844 1 1	—	—	4,729 15 11	3,000 – –	596,573 17 –	Perth.
506,921 11 5	4,784 11 11	—	17,019 19 1	—	528,726 2 5	Preston.
—	—	—	4,605 15 7	—	4,605 15 7	Sheffield.
3,000 – –	—	—	960 10 7	—	3,960 10 7	Stockton-on Tees.
4,485,130 11 –	26,424 11 3	74 2 7	97,484 17 9	9,787 17 9	4,618,902 – 4	
66,217 – –	—	—	—	—	66,217 – –	Exeter.
147,100 – –	—	—	4,871 3 11	—	151,971 3 11	Liverpool.
4,698,447 11 –	26,424 11 3	74 2 7	102,356 1 8	9,787 17 9	4,837,090 4 3	- - - TOTAL.

SPECIAL INVESTMENTS under Section 16 of

SUMMARY of Nominal Amount of

SAVINGS BANK.	British Government Stocks.	Colonial Stocks.	Mortgages, Loans, and Bonds, on Security of Rates.				River Commissioners' Bonds, Debentures, and Loans.
			For General Purposes (Gas, Water, Police, &c.).	School Board.	Annuities.	Corporation Stocks and Debentures.	
	£.	£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£.
Coventry	—	—	28,773 — —	—	—	—	—
Derby	2,000	—	—	—	—	43,500 — —	—
Dundee	5,000	—	216,444 8 11	15,525 — —	(a)51 1 8	192,985 — —	—
Edinburgh	—	—	108,485 15 8	30,132 14 —	—	—	—
Exeter	66,217	—	—	—	—	—	—
Glasgow	—	—	155,360 11 10	891,450 6 4	—	15,550 — —	—
Huddersfield	—	—	101,815 14 1	8,594 16 2	—	32,450 — —	—
Kingston-on-Hull	15,000	—	159,571 1 7	166,727 9 3	—	80,831 — —	37,177
Leeds	39,500	—	162,927 6 1	152,209 12 8	—	115,374 11 2	—
Leicester	—	—	6,225 — —	—	—	88,482 17 6	—
Liverpool	—	—	—	—	—	147,100 — —	—
Manchester	—	—	363,000 — —	—	—	—	—
Perth	—	—	134,598 17 10	—	(b) 222 4 6	185,000 — —	—
Preston	—	—	450,207 5 11	11,414 19 5	—	34,000 — —	—
Sheffield	—	—	—	—	—	—	—
Stockton-on-Tees	—	—	—	—	—	—	3,000
TOTAL £.	127,717	—	1,887,409 1 11	1,276,054 17 10	273 6 2	935,273 8 8	40,177

(a) Dundee Water Commissioners Annuity.
(b) Perth Gas Annuity.

TRUSTEE SAVINGS BANKS ACT, 1863.

SECURITIES held at 20th November 1894.

Debentures of Mersey Dock and Harbour Board, and Swansea Harbour Trust.	Railway Stocks.	First Landed Security in Scotland.	Gas, Light, and Coke Company's Debenture Bonds.	Cash on Deposit.	Cash Balances at 20th Nov. 1894.	Estimated Value of Bank, Premises.	SAVINGS BANK.
£.	£. s. d.	£. s. d.	£.	£. s. d.	£. s. d.	£. s. d.	
—	—	—	—	—	229 17 —	—	Coventry.
—	—	—	—	—	950 9 1	—	Derby.
—	—	—	—	11,500 — —	4,648 14 10	—	Dundee.
—	—	—	—	—	304 15 11	—	Edinburgh.
—	—	—	—	—	—	—	Exeter.
—	—	—	—	46,960 16 7	—	—	Glasgow.
—	—	—	—	—	9,127 13 11	—	Huddersfield.
9,000	8,190 — —	—	—	—	2,712 16 6	6,781 — —	Kingston-on-Hull.
—	50,458 10 —	—	1,050	—	25,049 11 2	—	Leeds.
—	—	—	—	—	1,485 10 3	—	Leicester.
—	—	—	—	—	4,871 3 11	—	Liverpool.
—	—	—	—	—	25,659 7 11	—	Manchester.
—	—	242,345 3 3	—	20,000 — —	4,729 15 11	3,000 — —	Perth.
—	8,628 — —	—	—	—	17,019 19 1	—	Preston.
—	—	—	—	—	4,605 15 7	—	Sheffield.
—	—	—	—	—	960 10 7	—	Stockton-on-Tees.
9,000	67,276 10 —	242,345 3 3	1,050	78,460 16 7	102,356 1 8	9,781 — —	£. - TOTAL.

TRUSTEE SAVINGS BANKS.

COPY of RETURN of the Transactions of each SAVINGS BANK operating under Section 16 of "THE TRUSTEE SAVINGS BANKS ACT, 1863," showing the REVENUE ACCOUNT for the Year ended 20 November 1894, the BALANCE SHEET on 20 November 1894, the Rate of Interest allowed to Depositors during the Year ended 20 November 1894, and the Security given by the Treasurer and other Officers at that Date (in continuation of House of Commons Paper, No. 69, of Session 1894).

(*Sir John Hibbert.*)

Ordered, by The House of Commons, *to be Printed,*
7 *March* 1895.

[*Price* 4½*d.*]

105. *Under* 4 *oz.*

TAXES AND IMPOSTS.

RETURN to an Order of the Honourable The House of Commons, dated 13 May 1895;—*for*,

RETURN "showing (1) the Rates of all DUTIES, TAXES, or IMPOSTS Collected by IMPERIAL OFFICERS; (2) the Quantities or Amounts Taxed; (3) the Gross Receipts derived from each Duty; and (4) the Net Receipts and Appropriation thereof, in the Year ending the 31st day of March 1895:"

"And, (1) the AGGREGATE GROSS RECEIPTS derived from all such DUTIES, TAXES, or IMPOSTS under the Principal Heads of Revenue; (2) the Aggregate Net Receipts; (3) the Charges of Collection; and (4) the Produce after deducting those Charges, in each of the Ten Years ending the 31st day of March 1895:"

"And, Notes to show any Changes in the TAXES, DUTIES, and IMPOSTS, consequent upon the acceptance of the BUDGET PROPOSALS of 1895 (in continuation of Return, No. 325, of Session 1894)."

Treasury Chambers,
6 July 1895.

R. W. HANBURY.

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(*Mr. Conybeare.*)

Ordered, by The House of Commons. *to be Printed*,
6 *July* 1895.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

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396.

RETURNS of (1) the RATES of all DUTIES, TAXES, or IMPOSTS Collected by IMPERIAL OFFICERS; (2) the Quantities or Amounts Taxed; (3) the Gross Receipts derived from each Duty, Tax, or Impost; and (4) the Net Receipts and Appropriation thereof, in the Year ending the 31st day of March 1895.

CUSTOMS.

DUTY, TAX, OR IMPOST.	RATE OF DUTY, TAX, OR IMPOST.	Quantities or Amounts Taxed.	Gross Receipts derived therefrom.	Net Receipts (*i.e.*, Gross Receipts after deducting Repayments and Allowances).		
				Exchequer Revenue.	Local Taxation Revenue.	Isle of Man Revenue.
I. TOBACCO:		*Lbs.*	£.	£.	£.	£.
Unmanufactured	Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof — £. 3 2 per lb.	62,740,470	9,933,887	9,740,402	—	
	Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof — 3 6 „	4,580	801	801	—	
	Collected in the Isle of Man	—	11,944	11,944	—	
Manufactured:						
Segars	— 5 — per lb.	2,077,561	519,387	519,096	—	
	Collected in the Isle of Man	—	307	307	—	
Cavendish or Negrohead of Foreign manufacture	— 4 6 „	57,854	13,017	13,013	—	19,680
Cavendish or Negrohead, manufactured, in Bond in the United Kingdom	— 4 — „	236,754	47,351	47,351	—	
Snuff	Containing more than 13 lbs. of moisture in every 100 lbs. weight thereof — 3 9 „	76	14	14	—	
	Not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof — 4 6 „	21	5	5	—	
Other manufactured Tobacco	— 4 — „	411,069	82,221	82,206	—	
			10,608,934	10,415,139	—	19,680
II. TEA, COFFEE, CHICORY, COCOA:						
Tea	— 4 „	215,656,554	3,594,276	3,587,632	—	6,671
	Collected in the Isle of Man	—	78			
Coffee:		*Cwts.*				
Raw	— 14 — per cwt.	247,443	173,177	169,942	—	103
Kiln-dried, roasted, or ground	— 2 per lb.	*Lbs.* 10,020	84	82	—	—
Coffee, Chicory, or any other vegetable matter applicable to the uses of Chicory or Coffee, roasted or ground, mixed	— 2 „	829	7	7	—	—
Chicory:		*Cwts.*				
Raw or kiln-dried	— 13 3 per cwt.	87,120	57,716	57,606	—	50
Roasted or ground	— 2 per lb.	*Lbs.* 56,265	469	469	—	—
Cocoa	— 1 „	23,492,443	97,885	97,833	—	—
Husks and shells	— 2 — per cwt.	*Cwts.* 1,324	132	131	—	—
Or Chocolate, ground, prepared, or in any way manufactured	— 2 per lb.	*Lbs.* 2,563,413	21,367	21,332	—	—
Containing spirit	— 2 „	140,862	1,174	1,158	—	—
			3,946,365	3,936,192	—	6,824

III. SPIRITS AND ARTICLES CONTAINING SPIRIT:	To 16 April 1894.	From 17 April 1894.	*Proof Gallons.*				
Brandy	— 10 4 per proof gall. — — 6 additional	— 10 10 per proof gall. — — 6 additional	2,360,992	1,332,274	1,272,590	58,994	—
Rum	— 10 4 per proof gall. — — 6 additional	— 10 10 per proof gall. — — 6 additional	3,807,520	2,149,559	2,054,371	95,188	—
Imitation	— 10 4 per proof gall. — — 6 additional	— 10 10 per proof gall. — — 6 additional	27,788	15,684	14,976	694	—
Geneva	— 10 4 per proof gall. — — 6 additional	— 10 10 per proof gall. — — 6 additional	296,705	167,487	159,868	7,408	—
Unenumerated:							
Not sweetened nor mixed	— 10 4 per proof gall. — — 6 additional	— 10 10 per proof gall. — — 6 additional	1,154,453	651,554	622,486	28,857	103
Methylated	— — 4 per proof gall.	— — 4 per proof gall.	460,788	7,679	7,679	—	—
Sweetened or mixed	— 10 4 per proof gall. — — 6 additional	— 10 10 per proof gall. — — 6 additional	57,129	32,304	30,826	1,426	—
Liqueurs, Cordials, or other preparations containing Spirits in bottles, not tested for ascertaining the strength	— 14 — per gallon — — 8 additional	— 14 8 per gallon — — 8 additional	*Gallons.* 3,727	2,850	2,715	124	—
Perfumed	— 16 6 per gallon — — 9 additional	— 17 4 per gallon — — 9 additional	34,001	30,659	29,348	1,274	—
Samples	—	—	—	2,401	2,401	—	—

CUSTOMS—*continued.*

DUTY, TAX, OR IMPOST.	RATE OF DUTY, TAX, OR IMPOST.	Quantities or Amounts Taxed.	Gross Receipts derived therefrom.	Net Receipts (*i. e.*, Gross Receipts after deducting Repayments and Allowances). Exchequer Revenue.	Local Taxation Revenue.	Isle of Man Revenue.
III. SPIRITS AND ARTICLES CONTAINING SPIRIT—*contd.*	£. s. d. To 16 April 1894. / £. s. d. From 17 April 1894.	*Lbs.*	£.	£.	£.	£.
Chloroform	– 3 1 per lb. / – 3 3 per lb.	34	6	6	—	—
Chloral, Hydrate	– 1 3 „ / – 1 4 „	17,330	1,139	1,136	—	—
Collodion	1 5 – per gallon / 1 6 3 per gallon	*Gallons.* 10	12	12	—	—
Ether, Acetic	– 1 10 per lb. / – 1 11 per lb.	*Lbs.* 360	35	34	—	—
„ Butyric	– 15 8 per gallon / – 16 5 per gallon	*Gallons.* 187	154	144	—	—
„ Sulphuric	1 6 2 „ / 1 7 5 „	22	28	28	—	—
Ethyl, Iodide of	– 13 7 „ / – 14 3 „	—	—	—	—	—
Naphtha, purified	– 10 4 per proof gall. – 6 additional / – 10 10 per proof gall. – 6 additional	—	—	—	—	—
Soap, Transparent, in the manufacture of which spirit has been used	3 per lb.	*Lbs.* 11,209	140	140	—	—
Cocoa, containing spirit	–½ „	140,862	293	290	—	—
Confectionery	–½ „	266,425	555	550	—	—
			4,394,813	4,199,600	193,965	103
IV. WINE:						
Not exceeding 30 degrees of proof spirit	1 – per gallon	*Gallons.* 8,954,409	447,756			
Not exceeding 42 degrees of proof spirit	2 6 „	4,512,552	565,302			
Exceeding 42 degrees of proof spirit	2 6 „ / And for every degree or part of a degree above 42 – 3 „	717	106	1,143,699	—	127
Additional Duty on Sparkling Wine	2 – per gallon additional	—	131,689			
			1,144,853	1,143,699	—	127
V. FRUIT, DRIED:		*Cwts.*				
Currants	2 – per cwt.	1,102,187	110,177	110,043	—	—
Figs, Plums, and Prunes	7 – „	199,876	69,946	69,720	—	—
Raisins	7 – „	620,206	217,045	216,839	—	—
			397,163	396,602	—	—
VI. BEER AND ALE:						
Mum and Spruce:						
The worts of which were before fermentation of a specific gravity:	To 16 April 1894. / From 17 April 1894.	*Barrels.*				
Not exceeding 1.215 deg.	1 6 – per barrel / 1 8 – per barrel	—	—	—	—	—
Exceeding 1.215 degrees	1 10 6 „ / 1 12 10 „	1,424	2,335	2,333	—	—
Of other sorts, the worts of which were before fermentation of a specific gravity of 1.055 degrees	– 6 3 „ – 3 additional / – 6 9 „ – 3 additional	39,002	13,605	12,059	450	—
	And so on in proportion for any difference in gravity.		15,940	14,392	450	—
VII. CARDS, PLAYING	3 9 per doz. packs	*Dozen Packs.* 11,377	2,133	2,133	—	—
PLATE OF SILVER	1 6 per ounce	—	—	2 (Excess of Repayments.)	—	—
VIII. MONEYS deposited, and not appropriated to goods		—	9,650	1,067 (Excess of Repayments.)	—	—
IX. CHARGES ON GOODS delivered from the Warehouses for Home Consumption:						
Tobacco	2 6 per cent. on amount of duty	—	11,713	11,713	—	—
Other Goods	5 – per cent on amount of duty	—	20,460	20,445	—	—
Bottling Charges on Foreign Spirits, bottled in Bond	3 per doz. bottles	—	102	102	—	—
			32,275	32,260	—	—
Duties collected in the Isle of Man, exclusive of Tea and Tobacco			47,898	—	—	47,893
TOTAL REVENUE OF CUSTOMS in Year ending 31st March 1895		£.	20,600,029	20,138,948	194,415	74,627

CUSTOMS—*continued.*

RETURNS of (1) the AGGREGATE GROSS RECEIPTS derived from all CUSTOMS DUTIES under the Principal Heads of Revenue; (2) the Aggregate Net Receipts; (3) the Charges of Collection; and (4) the Produce after deducting those Charges, in each of the Ten Years ending the 31st day of March 1895.

Years ended 31st March		Aggregate Gross Receipts.	Repayments and Allowances.	Aggregate Net Receipts.	Charges of Collection.*	Produce after deducting Charges of Collection (including Local Taxation Produce).
		£.	£.	£.	£.	£.
1886		19,860,766	140,517	19,720,249	981,481	18,738,768
1887		20,258,390	120,063	20,138,327	973,992	19,164,335
1888		19,729,653	154,375	19,575,278	959,384	18,615,894
1889		20,144,667	173,610	19,971,057	948,039	19,023,018
1890		20,631,765	171,611	20,460,154	929,963	19,530,191
1891	Imperial	19,680,752	201,281	19,479,471	922,061	18,831,846
	Assigned for local purposes	205,657	—	205,657		
	Due to Isle of Man	68,779	—	68,779		
1892	Imperial	20,018,204	189,895	19,828,309	923,421	19,193,581
	Assigned for local purposes	214,110	—	214,110		
	Due to Isle of Man	74,583	—	74,583		
1893	Imperial	19,810,387	191,096	19,619,291	922,159	18,969,784
	Assigned for local purposes	197,700	—	197,700		
	Due to Isle of Man	74,952	—	74,952		
1894	Imperial	19,888,211	189,513	19,698,698	929,816	19,044,785
	Assigned for local purposes	199,795	—	199,795		
	Due to Isle of Man	76,108	—	76,108		
1895	Imperial	20,330,987	192,039	20,138,948	924,139	19,483,851
	Assigned for local purposes	194,415	—	194,415		
	Due to Isle of Man	74,627	—	74,627		

* These Charges include the Cost of Collecting, on behalf of the Inland Revenue, the Duty on the delivery for Home Consumption of British Spirits deposited in the Customs Warehouses, under Act 27 & 28 Vict. c. 11 (the Amount of such Duty for the Year ended 31st March 1895 was 5,506,381*l.*) The sums chargeable for Superannuations, &c., Postage, Stationery, and the expenses incurred by the Office of Works for Buildings and Repairs, Furniture, Fittings, &c., and the Payments or Contributions in lieu of Rates made by the Treasury, are also included.

Custom House, London,
4 July 1895.

T. J. Pittar,
Principal of Statistical Office.

INLAND REVENUE.

EXCISE.

Duty, Tax, or Impost.	Rate of Duty, Tax, or Impost.	Quantities or Amounts Taxed.	Gross Receipts derived from each Duty.	Net Receipts. (*i.e.*, Gross Receipts after deducting Repayments and Allowances). Exchequer Revenue.	Local Taxation Revenue.
	£. s. d.	*Barrels.*	£. s. d.	£. s. d.	£. s. d.
Excisable Liquors:					
Beer Duty	Per barrel, of the specific gravity of 1,055, to 16th April 1894 – 6 3	31,678,483*	10,654,592 19 8	10,102,050 5 8	392,279 4 9
	Per barrel, of the specific gravity of 1,055, from 17th April 1894 – 6 9				
Beer re-landed	The drawback on exportation	136	43 – 9		
		Gallons.			
Spirit Duty	Per gallon, at proof strength, home made, to 16th April 1894 – 10 6	30,033,520†	16,449,110 18 5	15,269,295 19 7	732,403 14 –
	Per gallon, at proof strength, home made, from 17th April 1894 – 11 –				
Chicory, &c.:		*Cwts.*			
Chicory Duty	Per cwt. – 12 1	2,336	1,522 10 –	1,522 10 –	—
		Number.			
Coffee Mixture Labels	For every quarter of a pound – ½	1,011,768	2,107 17 –	2,101 8 10	—
Railway Duty	On sums received for the conveyance of Passengers, Great Britain:—				
	On Urban District Traffic – 2*l.* per cent.	– –	260,694 8 –	260,694 8 –	—
	On other Traffic – 5*l.* per cent.				
	Fares not exceeding One penny per mile – Exempt.				
Charges on Delivery from Bonded Warehouses, &c.	–	– –	3,876 5 8	3,876 – 6	—
Licence Duties:		*Number.*			
Brewers	Brewers brewing beer for sale – 1 – –	9,050	9,050 – –	13,549 3 –	—
	Other Brewers (chargeable with Beer Duty):— Farmers occupying houses exceeding the annual value of 10*l.* brewing beer to give their labourers, and other persons occupying houses exceeding the annual value of 15*l.* – 4 –	3,914	782 16 –		
	Other Brewers (not chargeable with Beer Duty):— Occupying houses exceeding the annual value of 8*l.*, but not exceeding 10*l.* – 4 –	8,336	1,667 4 –		
	Occupying houses exceeding 10*l.* but not exceeding 15*l.* – 9 –	4,791	2,158 2 –		
	£. s. d.				
Spirits, Distillers of	10 10 –	177	1,866 7 6	11,302 2 6	—
Spirits, Rectifiers of	10 10 –	243	2,582 7 6		
Spirits, Methylated: *Makers of*	10 10 –	24	262 10 –		
Retailers of	– 10 –	12,104	6,188 5 –		
Stills: Chemists and others using	– 10 –	818	419 15 –		
Vinegar-Makers	1 – –	156	158 – –	158 – –	—
Passenger Vessels	For sale of liquors and tobacco; whole year 5 – –	442	2,210 – –	2,239 – –	—
	For sale of liquors and tobacco; one day 1 – –	39	39 – –		
Tobacco and Snuff: Manufacturers of	Quantity manufactured not exceeding 20,000 lbs. 5 5 –	222	6,489 – –	6,489 – –	—
	Ditto 40,000 „ 10 10 –	82			
	Ditto 60,000 „ 15 15 –	27			
	Ditto 80,000 „ 21 – –	22			
	Ditto 100,000 „ 26 5 –	14			
	Quantity manufactured exceeding 100,000 „ 31 10 –	93			
	Beginners, with a surcharge according to quantity manufactured 5 5 –	47			
	Carried forward £.		27,405,821 6 6	25,673,277 18 1	1,124,682 18 9

* This quantity is inclusive of the number of barrels of beer exported upon which duty is refunded.
† This quantity is inclusive of the number of gallons of spirits exported upon which duty is refunded.

INLAND REVENUE—EXCISE—*continued.*

DUTY, TAX, OR IMPOST.	RATE OF DUTY, TAX, OR IMPOST.	Quantities or Amounts Taxed.	Gross Receipts derived from each Duty.	Net Receipts (*i.e.*, Gross Receipts after deducting Repayments and Allowances). Exchequer Revenue.	Local Taxation Revenue.
		Number.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - - -	- -	27,405,821 6 6	25,673,277 18 1	1,124,682 18 9
Licence Duties—*contd.*					
Playing Cards, Makers of - -	£. s. d. 1 - -	30	30 - -	30 - -	—
Medicine Vendors -	Great Britain - - - - - - - - - - 5 -	30,234	7,561 10 -	7,556 15 -	—
Beer Dealers - -	Sellers of strong beer in quantities not less than 4½ gallons, or two dozen reputed quart bottles -	3 6 1	8,950	30,306 16 10	
	Sellers of strong beer, additional licence to retail, not to be consumed on the premises - - -	1 5 -	4,069	5,156 7 6	
Beer Retailers - -	Retailers of beer to be consumed on the premises in England, Scotland, and Ireland - - -	3 10 -	30,783	107,474 2 6	
	Retailers of beer not to be consumed on the premises in England and Wales - - - -	1 5 -	12,376	15,493 8 9	
	Retailers of cider or perry only - - - - -	1 5 -	52	65 8 11	
	Retailers of beer in Scotland (grocers) rated under 10*l.* - - - - - - - - - -	2 10 -	66	165 - -	3,455 13 - 181,855 16 3
	Retailers of beer in Scotland rated at 10*l.* or upwards - - - - - - - - -	4 4 -	202	897 18 10	
	Retailers of table beer only - - - - - -	- 5 -	95	23 18 9	
	Retailers' occasional licences, not exceeding three days - - - - - - - - per day	- 1 -	1,015	73 10 -	
Beer and Wine Retailers - - -	Retailers of beer and wine to be consumed on the premises - - - - - - - - -	4 - -	4,915	19,419 17 1	
	Retailers of beer and wine not to be consumed on the premises - - - - - - - - -	3 - -	2,133	6,458 14 2	
Spirit Dealers - -	Dealers in spirits, to sell not less than two gallons -	10 10 -	10,485	111,961 10 -	
	Dealers in spirits, additional licence to retail foreign liqueurs only, not to be consumed on the premises - - - - - - - - -	2 2 -	6	13 2 6	6,695 6 6 129,049 11 11
	Dealers in spirits, England, additional licence to retail not less than one quart bottle of spirits, or liqueurs in the bottles in which imported, not to be consumed on the premises - - - - -	3 3 -	7,426	24,026 2 -	
Spirit Retailers -	United Kingdom :— Retailers of spirits (entitled also to sell beer and wine) whose premises are rated—				

Amount of Duty.	Number. England.	Number. Scotland.	Number. Ireland.
£. s.			
Under 10*l.* - - 4 10	1,520	157	7,520
At 10*l.* and under 15*l.* 6 -	4,072	334	3,160
15*l.* „ 20*l.* 8 -	8,627	945	2,363
20*l.* „ 25*l.* 11 -	7,087	511	1,359
25*l.* „ 30*l.* 14 -	5,042	543	718
30*l.* „ 40*l.* 17 -	7,450	947	849
40*l.* „ 50*l.* 20 -	5,778	830	421
50*l.* „ 100*l.* 25 -	12,102	1,725	417
100*l.* „ 200*l.* 30 -	8,012	515	70
200*l.* „ 300*l.* 35 -	2,700	67	14
300*l.* „ 400*l.* 40 -	1,080	39	2
400*l.* „ 500*l.* 45 -	496	22	–
500*l.* „ 600*l.* 50 -	274	9	–
600*l.* „ 700*l.* 55 -	142	3	1
700*l.* and upwards - 60 -	441	22	1
Hotels of the value of 50*l.* and upwards - 20 -	1,753	473	206
Theatres of the value of 50*l.* and upwards 20 -	169	8	5
Restaurants of the value of 400*l.* and upwards - - 30 -	5	–	–
–	66,750	7,150	17,106

91,006 | 1,520,300 7 3 | 131,416 - 3 | 1,384,799 18 2

Carried forward - - - £. | 29,255,249 1 7 | 25,822,431 12 10 | 2,820,388 5 1

Note.—Under the provisions of the Acts 35 & 36 Vict. c. 94, and 37 & 38 Vict. cc. 49 and 69, Six-day or Early Closing Licences, authorising the sale of any intoxicating liquors for *consumption on the premises*, are granted at six-seventh parts, and Six-day and Early Closing Licences at five-seventh parts of the above rates.

The numbers of such Licences granted in the year ended 31st March 1895 are included in the "Quantities Taxed."

INLAND REVENUE—EXCISE—*continued.*

DUTY, TAX, OR IMPOST.	RATE OF DUTY, TAX, OR IMPOST.	Quantities or Amounts Taxed.	Gross Receipts derived from each Duty.	Net Receipts (*i.e.*, Gross Receipts after deducting Repayments and Allowances). Exchequer Revenue.	Local Taxation Revenue.
		Number.	£. s. d.	£. s. d.	£. s. d.
Licence Duties—*continued.*	Brought forward - - -	- -	29,255,249 1 7	25,822,431 12 10	2,820,388 5 1
Spirit Retailers—*continued*	Scotland only :—				
	*Retailers of spirits being grocers, whose premises are rated—				
	Under 10*l.* - - - £. 4 4 – No. 170				
	At 10*l.* and under 20*l.* - 5 5 – 1,277				
	20*l.* „ 25*l.* - 9 9 – 289				
	25*l.* „ 30*l.* - 10 10 – 377	3,790	35,594 9 6	- - -	35,545 7 9
	30*l.* „ 40*l.* - 11 11 – 532				
	40*l.* „ 50*l.* - 12 12 – 358				
	50*l.* or upwards - - 13 13 – 787				
	* Beer may also be sold under these licences if the justices' certificate to sell both beer and spirits be obtained.				
	Ireland only :—				
	Retailers of spirits being grocers, whose premises are rated—				
	Under 25*l.* - - - £. 9 18 5 No. 341				
	At 25*l.* and under 30*l.* - 11 – 6 91				
	30*l.* „ 40*l.* - 12 2 6 128	740	8,639 19 10	8,598 13 2	—
	40*l.* „ 50*l.* - 13 4 7 63				
	50*l.* or upwards - 14 6 7 117				
	United Kingdom :—				
	Occasional licences, per day, 2*s.* 6*d.* - -				
	Ditto - for any number of days not less than four nor exceeding six, after the first six days, 10*s.* - - - - -	34,016	5,537 7 6	647 10 –	4,876 12 6
weets :	£. s. d.				
Makers of and Dealers in -	To sell not less than two gallons - 5 5 –	82	450 3 9	53 – 2	2,818 9 –
Retailers of - - - -	- - - - - - - - - 1 5 –	1,946	2,454 3 4		
Wine Dealers - - - -	Dealers in foreign wine, not licensed to retail beer or spirits - 10 10 –	4,381	47,357 12 6		
	Scotland only :—				
	Grocers selling wine not to be consumed on the premises - 2 4 1	3,459	7,642 18 3		
	England and Ireland :—			2,029 3 8	65,985 12 9
Wine Retailers - - - -	Retailers of wine to be consumed on the premises - - - 3 10 –	370	1,231 15 –		
	Retailers of wine not to be consumed on the premises - - 2 10 –	4,592	11,955 1 –		
	Retailers' occasional licences, not exceeding three days at one time, per day - - - - - 1 –	392	27 6 –		
	England and Ireland :—				
Refreshment Houses - -	Keepers of refreshment-houses rated under 30*l.* - - - - 10 6	5,135	2,925 7 3	120 1 9	8,212 4 1
	Keepers of refreshment-houses rated at 30*l.* or upwards - - 1 1 –	4,898	5,420 12 4		
Tobacco and Snuff, Dealers in	- - - - - - - - - - 5 3	300,285	80,724 17 5	8,431 16 9	72,769 – 9
	Occasional licences, not exceeding three days at one time ; per day - - 4	17,521	508 – 4		
	Carried forward - - - £.	29,465,718 15 7	25,842,311 18 4	3,010,595 12 8	

Note.—Under the provisions of the Acts 35 & 36 Vict. c. 94, and 37 & 38 Vict. cc. 49 and 69, Six-day or Early Closing Licences, authorising the sale of any intoxicating liquors for *consumption on the premises*, are granted at six-seventh parts, and Six-day and Early Closing Licences at five-seventh parts of the above rates.

The numbers of such Licences granted in the year ended 31st March 1895 are included in the "Quantities Taxed."

INLAND REVENUE—EXCISE—*continued.*

DUTY, TAX, OR IMPOST.	RATE OF DUTY, TAX, OR IMPOST.	Quantities or Amounts Taxed.	Gross Receipts derived from each Duty.	Net Receipts (*i.e.*, Gross Receipts after deducting Repayments and Allowances).	
				Exchequer Revenue.	Local Taxation Revenue.
		Number.	£. s. d.	£. s. d.	£. s. d.
Licence Duties—*continued.*	Brought forward		29,465,718 15 7	25,842,311 18 4	3,010,595 12 8
Gun and Game:					
Gun	Every person who shall use or carry a gun — £. 10 s. —	199,450	100,501 10 —	7,019 10 —	92,577 10 —
Game, to kill	For the whole year — £. 3 s. —				
	From 1st August to 31st October — £. 2 s. —				
	From 1st November to 31st July — £. 2 s. —				
	Occasional licence for continuous period of 14 days — £. 1 s. —	67,271	177,356 — —		
	Gamekeepers: Great Britain — £. 2 s. —				
	Gamekeepers: Ireland, whole year — £. 3 s. —				
	Gamekeepers: Ditto - 1 August to 31st October — £. 2 s. —			12,941 — —	171,572 — —
	Gamekeepers: Ditto - 1 November to 31st July — £. 2 s. —				
Game, to deal in	— £. — s. —	3,905	7,820 — —		
Establishment Licences:					
Male Servants	Great Britain: every male servant — £. 15 s. —	190,977	143,622 — —	— — —	143,442 — —
Carriages	Great Britain:—				
	Hackney carriages — £. 15 s. —	111,520	83,382 — —		
	All other carriages, *i.e.*:—				
	With four wheels, and adapted for two or more horses — £. 2 s. 2	47,213	99,478 1 —	— — —	471,169 3 —
	With four wheels, and adapted for one horse — £. 1 s. 1	77,082	81,254 5 —		
	With less than four wheels — £. 15 s. —	278,981	209,435 19 —		
	Half the foregoing rates charged on licences taken out for first time between 1st October and 31st December.				
Armorial Bearings	Great Britain: if painted on or affixed to a carriage — £. 2 s. 2	15,140	31,888 10 —	— — —	74,544 13 6
	If otherwise worn or used — £. 1 s. 1	40,044	43,040 9 6		
Dogs	Great Britain: each dog — £. 7 s. 6	1,293,531	485,358 3 6	— — —	485,115 11 —
Auctioneers	— £. 10 s. —	7,475	74,854 — —	7,231 10 —	76,615 10 —
Appraisers and House Agents	— £. 2 s. —	4,559	9,270 — —		
Hawkers	— £. 2 s. —	10,832	21,668 — —	362 — —	21,301 — —
Plate, Dealers in	To sell 2 oz. gold, or 30 oz. silver, and upwards — £. 5 s. 15	4,263	24,837 2 6	2,812 18 —	50,805 11 3
	To sell more than 2 dwts. of gold, or 5 dwts. of silver; and under 2 oz. gold and 30 oz. silver — £. 2 s. 6	12,075	28,873 18 3		
Pawnbrokers	— £. 7 s. 10	4,930	36,982 10 —	2,947 10 —	34,027 10 —
Fines, &c.	Local Taxation Account		7,040 3 11	— — —	7,018 14 5
	TOTAL £.		31,132,381 8 3	25,875,626 6 4	4,638,784 15 10

Note.—The amounts produced by surcharges, by licences granted for periods less than a year, and by arrears, are appropriated in this account to the respective licences.

INLAND REVENUE—*continued.*

STAMPS.

NAME OF TAX OR IMPOST.	RATE OF TAX OR IMPOST.	Quantities or Amounts Taxed.	Gross Receipts derived from each Duty.	Net Receipts (*i.e.*, Gross Receipts after deducting Repayments and Allowances). Exchequer Revenue.	Local Taxation Revenue.
Death Duties:		Approximate Net Value of Property upon which Duty was Paid. £.	£. s. d.	£. s. d.	£. s. d.
Estate Duty under Finance Act, 1894 - - - -	On the principal value of all property, real or personal, settled or not settled, which passed in the case of every person dying after 1st August 1894, at the following graduated rates:— Where the principal value — At the rate per cent. of £. £. £. s. Exceeds 100 and does not exceed 500 — 1 – " 500 " " 1,000 — 2 – " 1,000 " " 10,000 — 3 – " 10,000 " " 25,000 — 4 – " 25,000 " " 50,000 — 4 10 " 50,000 " " 75,000 — 5 – " 75,000 " " 100,000 — 5 10 " 100,000 " " 150,000 — 6 – " 150,000 " " 250,000 — 6 10 " 250,000 " " 500,000 — 7 – " 500,000 " " 1,000,000 — 7 10 " 1,000,000 - - - - — 8 – With an additional 1 per cent. on settled property. All property passing at death (with limited exceptions) is aggregated, and pays a graduated rate of duty on such aggregated value. Small estates not exceeding 300*l.* or 500*l.* gross are liable to 30*s.* or 50*s.* estate duty only. Property not exceeding 1,000*l.* exempted from legacy and succession duties. (For other features, *vide* Sections 1 to 20 of Act 57 and 58 Vict. c. 30).	83,604,000	3,815,055 19 9	2,781,579 – 5	(*a*) 938,831 – 4 (*b*) 92,851 8 6
* Probate or Inventory and Account Duty - -	*Vide* P.P. 325 of Session 1894 - - - -	75,735,000	2,306,462 11 9	1,108,359 16 7	(*a*) 1,008,607 8 11 (*b*) 99,752 7 8
* Temporary Estate Duty (Personalty) - - -	Where the value of the Personalty exceeds 10,000*l.* - - - 1*l.* for each 100*l.* and fraction of 100*l.* - - -	Included in above amount.	490,603 15 11	471,947 6 6	—
		Gross Amount of Property upon which Duty was Assessed. £.			
Legacy Duty - - -	From 1 per cent. to 10 per cent., according to the relationship. (The Legacy Duty at the rate of 1*l.* per cent. is not payable in cases where probate or letters of administration were obtained, or account duty was paid, on or after 1st June 1881, in conformity with the provisions of the Act 44 Vict. c. 12) - - - - - - - - -	71,595,000	2,821,395 7 3	2,808,966 15 3	—
Succession Duty - - -	From 1 per cent. to 10 per cent., according to the relationship. Additional Succession Duty at the rate of from ½*l.* to 1½*l.* per cent. also payable in respect of devolution of property prior to 2nd August 1894 - -	49,607,000	1,390,019 14 3	1,350,430 4 10	—
* Temporary Estate Duty (Realty) - - - -	Where the value of the Realty exceeds 10,000*l.* 1*l.* for each 100*l.* and fraction of 100*l.* - - -	Included in above amount.	200,673 13 11	193,658 6 2	—
Corporation Duty - -	5*l.* per cent. on net annual income or profits accrued in respect of all real or personal property liable to duty - - - - -	788,400	39,420 12 3	39,401 16 3	—
General Stamps:					
Deeds and other Instruments not otherwise enumerated - - -	Various rates of duty - - - - - -	- -	2,866,686 12 8	2,858,302 6 11	—
Ditto - Penalties -	- - - - - - - - - - -	- -	51,352 17 9	8,817 17 2	—
Securities (Bonds) to Bearer - - - -	1*s.* for every 10*l.*, or for any fractional part of 10*l.* of the money thereby secured - -	- - -	127,832 – –	127,832 – –	—
Substituted Securities -	6*d.* for every 20*l.* or fractional part thereof -				
	Carried forward - - - £.		14,109,503 5 6	11,749,295 10 1	2,140,042 6 5

(*a*) Local Taxation Accounts, England and Scotland. (*b*) Guarantee Fund Account, Ireland.
* On property passing by death of testator, &c., prior to 2nd August 1894.

Inland Revenue—Stamps—*continued.*

Name of Tax or Impost.	Rate of Tax or Impost.	Quantities or Amounts Taxed.	Gross Receipts derived from each Duty.	Net Receipts (*i.e.*, Gross Receipts after deducting Repayments and Allowances). Exchequer Revenue.	Local Taxation Revenue.
General Stamps—*continued.*			£. s. d.	£. s. d.	£. s. d.
	Brought forward	- -	14,109,503 5 6	11,749,295 10 1	2,140,042 6 5
Joint Stock Companies' Capital.	2*s.* for every 100*l.*, or fraction of 100*l.* on the nominal capital to be raised by shares of any company to be registered with limited liability	- -	159,870 3 -	159,870 3 -	—
Contract Notes (Brokers) above 1*d.*	On sale or purchase of any stock or marketable security of value of 100*l.* or upwards, duty of 1*s.*	- -	112,135 10 10	112,135 10 10	—
Bills of Exchange	From 1*d.* to 1*s.* for any sum not exceeding 100*l.*, then for every 100*l.*, or part thereof, 1*s.*	*Nos.* 7,680,900	631,919 8 11	626,141 18 4	—
Bankers' Notes	Not exceeding 1*l.*, 5*d.*; exceeding 1*l.* and not exceeding 100*l.*, from 10*d.* to 8*s.* 6*d.*, for payment of money to bearer on demand	- -	31 5 -	31 5 -	—
Composition for Duties on Bankers Bills and Notes.	Bank of England, 3,500*l.* on each 1,000,000*l.* of bills in circulation; Bank of Ireland, special composition; other bankers, 3*s.* 6*d.* per 100*l.* of bills, &c. (half-yearly), but Scotch banks pay on notes at rates of 4*s.* 2*d.* per 100*l.*	- -	121,716 13 10	121,716 13 10	—
Cards	For every pack of playing cards made for sale or use in the United Kingdom, 3*d.*	1,562,263	19,561 4 3	19,561 4 3	—
Licenses and Certificates	Solicitors, &c.: London, Edinburgh, and Dublin. 9*l.* yearly; elsewhere, 6*l.* yearly. Half only for the first three years of being in practice	19,609	130,449 10 -	130,406 - -	—
	Bankers, 30*l.* yearly in respect of each place of issue	1,044	32,550 - -	32,550 - -	—
	Conveyancers: London and Dublin, 9*l.* yearly; elsewhere, 6*l.* yearly. Half only for the first three years of being in practice	10	72 - -	72 - -	—
	Habitual Drunkards' Retreats, 5*l.* and upwards	- -	38 10 -	38 10 -	—
	Alkali and other works, 5*l.* and 3*l.*	1,203	3,833 - -	3,833 - -	—
Life Insurances	Up to 10*l.*, 1*d.*; above 10*l.* and up to 25*l.*, 3*d.*; above 25*l.* and up to 500*l.*, 6*d.* for every 50*l.*; above 500*l.* and up to 1,000*l.*, 1*s.* for every 100*l.*; above 1,000*l.*, 10*s.* for every 1,000*l.* and fractional part of 1,000*l.*	- -	58,132 8 7	57,521 16 -	—
	Accidental Death Policies, 1*d.*				
Marine Insurances	For every 100*l.* or fraction of 100*l.* insured; upon any voyage, 3*d.*; for time, not exceeding six months, 3*d.*; not exceeding twelve months, 6*d.*; on policies with premiums under 2*s.* 6*d.* per cent., 1*d.*	- -	136,899 1 1	136,883 - 3	—
Medicines, Patent	Rates varying according to the price of the medicine, viz.:—				
	- 1½	*No.* 26,495,463			
	- 3	3,646,919			
	- 6	696,017			
	1 -	103,614			
	2 -	8,832			
	3 -	1,237			
		30,952,082	235,253 14 7½	234,880 6 8½	—
Receipts, Drafts, and other Documents.	One Penny	290,139,608	1,209,187 12 11	1,202,747 5 6	—
	Total £.		16,961,153 8 6½	14,587,684 3 9½	2,140,042 6 5

INLAND REVENUE—*continued.*

TAXES.

NAME OF TAX OR IMPOST.	RATE OF TAX OR IMPOST.	Quantities Taxed.	Gross Amount of Revenue received.	Net Receipts (*i.e.*, Gross Receipts after deducting Repayments and Allowances). Exchequer Revenue.
LAND TAX:			£. s. d.	£. s. d.
On Lands and Tenements	Various: not exceeding 4*s.* in the £. to produce the quota payable by each parish under the provisions of the Acts 38 Geo. 3, c. 5, and c. 60	- -	1,042,402 15 2¼	1,021,704 11 3¾
		Annual Value. 1893–94. £.		
INHABITED HOUSE DUTY	Shops and warehouses	2*d.*, 4*d.*, and 6*d.* in the £. 13,160,624		
	Beer-houses, hotels, inns, and coffee-houses	2*d.*, 4*d.*, and 6*d.* in the £. 6,588,291		
	Farmhouses	2*d.*, 4*d.*, and 6*d.* in the £. 785,231	1,463,190 9 3	1,462,372 19 5¼
	Lodging-houses	2*d.*, 4*d.*, and 6*d.* in the £. 985,267		
	Dwelling-houses	3*d.*, 6*d.*, and 9*d.* in the £. 47,224,117		
		Rate of Tax on Incomes of £. 160 a Year and upwards, Year 1894–95.	Net Amount of Property and Income Assessed, Year 1893–94.	
INCOME TAX:			£.	
Schedule (A.)	In respect of lands, tenements, &c. (Deductions allowed to extent of one-eighth on lands and one-sixth on houses. *Vide* Finance Act, 1894.)	8*d.* in the £.	186,783,196	
Schedule (B.)	In respect of the occupation of lands:			
	England	⅞ of 3*d.* „	18,712,857	
	Scotland and Ireland	3*d.* „	5,266,601	
			16,335,209 5 11½	15,649,362 5 5
	In respect of nurseries and market gardens	8*d.* „	143,810	
Schedule (C.)	In respect of annuities, dividends, &c.	8*d.* „	38,913,492	
Schedule (D.)	In respect of professions, trades, employments, railways, mines, ironworks, &c.	8*d.* „	305,451,008	
Schedule (E.)	In respect of salaries, public offices, &c.	8*d.* „	39,313,573	
		TOTAL - - - £.	18,840,802 10 4¾	18,133,439 16 2

Note.—The amounts given as the "Quantities Taxed" to Inhabited House Duty and Income Tax are in respect of the assessments for the year ended 5th April 1894, being the last year ascertained.

AGGREGATE AMOUNT of REVENUE of the INLAND REVENUE DEPARTMENT.

Year ended 31st March	EXCISE.		STAMPS.		TAXES.		INLAND REVENUE.			
	Gross Amount of Revenue Received.	Net Produce, after deducting Drawbacks, Repayments, &c.	Gross Amount of Revenue Received.	Net Produce, after deducting Drawbacks, Repayments, &c.	Gross Amount of Revenue Received.	Net Produce, after deducting Repayments, &c.	Gross Amount of Revenue Received.	Net Produce, after deducting Drawbacks, Repayments, &c.	Charges of Collection. *	Net Produce, after deducting the Charges of Collection.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1886	26,386,361	25,441,922	11,761,287	11,600,614	18,487,955	18,137,885	56,635,603	55,180,421	1,927,681	53,252,740
1887	26,009,177	25,212,883	11,931,415	11,780,333	19,616,218	19,130,544	57,556,810	56,123,760	1,892,691	54,231,069
1888	26,459,506	25,625,520	13,205,569	13,056,950	17,796,302	17,234,504	57,461,377	55,916,974	1,887,567	54,029,407
1889	26,410,432 A — B	25,474,403 —	12,394,941 A 1,410,520 B	12,240,954A 1,410,520B	15,963,998 —	15,432,058 —	54,769,371 A 1,410,520 B	53,147,415 A 1,410,520 B	1,906,711	52,651,224
1890	25,282,635 A 3,013,793 B	24,133,232 A 2,994,419 B	13,211,423 A 2,264,401 B	13,041,692 A 2,264,401 B	16,279,125 —	15,807,904 —	54,773,183 A 5,278,194 B	52,982,828 A 5,258,820 B	1,871,128	56,370,520
1891	25,512,548 A 4,464,509 B	24,723,917 A 4,454,550 B	13,606,881 A 2,413,668 B	13,413,832 A 2,413,668 B	16,133,066 —	15,696,461 —	55,252,495 A 6,878,177 B	53,834,210 A 6,868,218 B	1,875,355	58,827,073
1892	26,303,551 A 4,580,491 B —	25,717,425 A 4,572,268 B —	13,918,203 A 2,641,749 B 169,438 C	13,730,183 A 2,641,749 B 169,438 C	16,841,644 — —	16,334,201 — —	57,063,398 A 7,222,240 B 169,438 C	55,781,807 A 7,214,017 B 169,438 C	1,926,561	61,238,703
1893	25,876,703 A 4,601,829 B —	25,283,134 A 4,593,934 B —	14,268,051 A 2,182,207 B 215,823 C	13,788,383 A 2,182,207 B 215,823 C	16,384,633 — —	15,875,800 — —	56,529,387 A 6,784,036 B 215,823 C	54,947,317 A 6,776,141 B 215,823 C	1,939,876	59,999,405
1894	25,848,749 A 4,670,723 B —	25,246,861 A 4,655,608 B —	13,025,737 A 2,150,384 B 212,675 C	12,783,633 A 2,150,384 B 212,675 C	18,335,926 — —	17,786,101 — —	57,210,412 A 6,821,107 B 212,675 C	55,816,595 A 6,805,992 B 212,675 C	1,982,804	60,852,458
1895	26,484,107 A 4,648,275 B —	25,875,626 A 4,638,785 B —	14,821,111 A 1,947,438 B 192,604 C	14,587,684 A 1,947,438 B 192,604 C	18,840,803 — —	18,133,440 — —	60,146,021 A 6,595,713 B 192,604 C	58,596,750 A 6,586,223 B 192,604 C	1,982,000	63,393,577

* *Notes.*—1. These charges are inclusive of the cost of Superannuations and Compensations; of Stationery, Books, &c., supplied by the Stationery Office; of expenses incurred by the Office of Works for Buildings and Repairs, Furniture, Fittings, and Coals; also of the Payments or Contributions in lieu of Rates made by the Treasury, and the cost that would have been incurred for the Postage of Official Correspondence to and from the Chief Offices in London, Edinburgh, and Dublin, if payment had been made to the Post Office for such service. They also include the cost of Collecting, on behalf of the Customs, the Duty on the delivery for Home Consumption of Foreign Spirits and Wines and Dry Goods deposited in Excise Warehouses, under the provisions of the Act 44 & 45 Vict. c. 12. The net amount of such Duty collected by the Inland Revenue in the Year ended 31st March 1895 was 2,128,727*l.*

2. The Charges of Collection in each of the separate branches of Inland Revenue cannot be distinguished.

3. The figures in this column have been revised, and therefore differ slightly from those shown in previous Returns.

A. Imperial Revenue. B. Revenue allocated to "Local Taxation Accounts." C. Revenue allocated to "Guarantee Fund (Ireland)".

Inland Revenue,
3 July 1895.

C. Turner,
Acct. and Comptr. Genl.

POST OFFICE.

Name of Tax or Impost.	Rate of Tax or Impost.	Total Gross Sum Produced.
		£. s. d.
Postage - - -	The Rates of Postage vary according to the weight of the letters, or book packets, or parcels conveyed. They also vary according to whether they are classed as Home, Foreign, or Colonial, and whether they are sent prepaid, or unpaid, or insufficiently paid.	12,050,917 - -

Commission on Money Orders - - -

	For Sums not exceeding £. 1.	For Sums above £. 1, and not exceeding £. 2.	For Sums above £. 2, and not exceeding £. 4.	For Sums above £. 4, and not exceeding £. 7.	For Sums above £. 7, and not exceeding £. 10.	Not exceeding £. 2.	Above £. 2, and not exceeding £. 5.	Above £. 5, and not exceeding £. 7.	Above £. 7, and not exceeding £. 10.	
Inland Rates - - - -	2 *d.*	3 *d.*	4 *d.*	5 *d.*	6 *d.*	*s. d.* —	*s. d.* —	*s. d.* —	*s. d.* —	131,772 - -
Foreign and Colonial Rates -	- -	- -	- -	- -	- -	- 6	1 -	1 6	2 -	

Poundage on Postal Orders.

Rates - - - - - -

Value of each Class of Order.													
1 *s.*	1 *s.* 6 *d.*	2 *s.*	2 *s.* 6 *d.*	3 *s.*	3 *s.* 6 *d.*	4 *s.*	4 *s.* 6 *d.*	5 *s.*	7 *s.* 6 *d.*	10 *s.*	10 *s.* 6 *d.*	15 *s.*	20 *s.*
½ *d.*		1 *d.*										1½ *d.*		260,778 - -

After the expiration of three months from the last day of the month of issue Postal Orders will be payable only on payment of a commission equal to the amount of the original poundage, with the addition (if more than three months have elapsed since the said expiration) of the amount of the original poundage for every further period of three months which has so elapsed, and for every portion of any such period of three months over and above every complete period.

£. 12,443,467 - -

TELEGRAPH SERVICE.

Charges for Telegrams

Inland Messages - - -

The charges for transmission of Telegraphic Messages throughout the United Kingdom are fixed, by the 2nd section of the Telegraph Act, 1885, at an uniform rate not exceeding 6 *d.* for the first 12 words of each Message (counting as part of such 12 words the Names and Addresses of the Sender and Addressee of the Message), and not exceeding ½ *d.* for each additional word. These charges include delivery within one mile of the Terminal Telegraph Office. The same section enacts that when the Addressee does not reside within the above described limits, and the Sender desires to have the Message delivered by Special Foot Messenger, the charge for such delivery shall not exceed 6 *d.* per double mile, or any part thereof beyond such limits.

Foreign Messages - - -

The Rates charged for Foreign Messages vary according to the arrangements existing between the Post Office Department and the respective Cable Companies, &c.

Press Messages and Special Wires - - - - -

The 16th section of the Telegraph Act, 1868, enacts that the charges for Press Messages shall not exceed 1 *s.* for every 100 words transmitted between the hours of 6 p.m. and 9 a.m., and that they shall not exceed 1 *s.* for every 75 words transmitted between the hours of 9 a.m. and 6 p.m. to a single address, with an additional 2 *d.* for every 100 words, or every 75 words, as the case may be, of the same telegraphic communication to every additional address; and that a sum not exceeding 500 *l.* per annum may be charged to a Newspaper Proprietor, or other occupier, for the use of a special wire during such 12 hours in the day as may be agreed upon.

3,006,448 -

Private Wires - - -

Private Wires, with the necessary Instruments, are supplied and maintained at Annual Rates, which vary according to the length of the wire, and other circumstances.

£. 3,006,448 - -

AGGREGATE AMOUNT of REVENUE of the POST OFFICE and TELEGRAPH SERVICE in the Years ended 31st March 1886 to 1895, inclusive.

Years ended 31st March	POST OFFICE. Postage. Gross Sum Produced. (*a*)	Postage. Produce after deducting Repayments.	Commission on Money Orders. Gross Sum Produced.	Commission on Money Orders. Produce after deducting Repayments.	Poundage and Commission on Postal Orders. Gross Sum Produced.	Poundage and Commission on Postal Orders. Produce after deducting Repayments.	Gross Sum Produced.	Produce after deducting Repayments.	Charges of Collection (including Packet Service). (*b*)	Net Produce after deducting Charges of Collection.	TELEGRAPHS. Gross Sum Produced. (*c*)	Produce after deducting Repayments.	Charges of Collection. (*d*)	Net Produce after deducting Charges of Collection.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1886 - -	8,793,340	8,221,500	165,567	165,567	114,538	114,538	9,073,445	8,501,605	5,625,921	2,875,684	1,974,852 26,997	1,772,053	1,818,356	*Deficit*, 46,303
1887 - -	9,231,670	8,534,089	142,289	142,289	139,389	139,389	9,513,348	8,815,767	6,023,607	2,792,160	2,035,124 29,207	1,870,368	1,981,756	*Deficit*, 111,388
1888 - -	9,928,068	8,757,413	133,446	133,446	159,879	159,879	10,221,393	9,050,738	6,084,056	2,966,682	2,139,316 30,584	1,975,112	2,016,362	*Deficit*, 41,250
1889 - -	10,387,096	9,143,279	129,063	129,063	176,522	176,522	10,692,681	9,448,864	6,201,357	3,247,507	2,310,327 33,414	2,112,521	2,019,975	92,546
1890 - -	10,604,570	9,324,141	129,628	129,628	195,505	195,505	10,929,703	9,649,274	6,252,461	3,396,813	2,642,328 36,329	2,343,773	2,234,503	109,270
1891 - -	10,941,282	9,692,687	129,425	129,425	212,728	212,728	11,283,435	10,034,840	6,648,409	3,386,431	2,790,259 36,380	2,430,959	2,350,628	80,331
1892 - -	11,458,098	10,037,542	130,231	130,231	228,936	228,936	11,817,265	10,396,709	7,112,514	3,284,195	2,842,757 35,589	2,519,686	2,592,013	*Deficit*, 72,327
1893 - -	11,541,235	10,186,769	131,184	131,184	242,096	242,096	11,914,515	10,560,049	7,499,427	3,060,622	2,835,721 39,521	2,526,312	2,737,578	*Deficit*, 211,266
1894 - -	11,698,167	10,315,718	131,593	131,593	246,916	246,916	12,076,676	10,694,227	7,719,732	2,974,495	2,891,327 44,942	2,579,206	2,803,547	*Deficit*, 224,341
1895 - -	*12,050,917	10,590,693	131,772	131,772	260,778	260,778	12,443,467	10,983,243	7,959,217	3,024,026	2,959,019 47,429	2,646,414	2,720,954	*Deficit*, 74,540

POST OFFICE SERVICE.

(*a*) The Postage chargeable on Public Departments has not been paid to the Post Office since the beginning of 1868, but it is included in this Return as though it had been so paid.

(*b*) The Cost of Collection includes the sums chargeable for Superannuations and Compensations, also the Expenditure of the Treasury for Rates, and the Expenditure of the Office of Works and the Stationery Office incurred on account of the Post Office. The cost of the manufacture of Postage Stamps was first included in this Return in the year 1883–84, the amount having previously been included in the Return of the Inland Revenue Department. The cost of collecting the Commission on Money Orders is not stated separately, as it could only have been estimated.

* Gross Revenue, as per Finance Accounts - - - - - - - - - - - - -	£. 12,208,237
Add,—Postage chargeable on Public Departments - - - - - - - -	235,230
	£. 12,443,467
Less,—Commission on Money Orders, and Poundage and Commission on Postal Orders	392,550
	£. 12,050,917

TELEGRAPH SERVICE.

(*c*) These Totals include the amount collected for Cable Companies, &c. They also include the value of the work done for other Government Departments but not paid for, which is shown separately and bracketed with the Gross Produce.

(*d*) The Charges of Collection include the Expenditure incurred by the Office of Works in England, the Office of Public Buildings in Ireland, the Stationery Office, and the Treasury, in respect of the Telegraph Service. The Treasury Expenditure herein included is for Rates on Government Property.

July 1895.

James J. Cardin,
Receiver and Accountant General.

AGGREGATE AMOUNT OF REVENUE.

HEAD OF REVENUE.	1885-86. Gross Receipts.	Drawbacks and Repayments.	Net.	Charges of Collection. *	Net Produce, after deducting Charges of Collection.	1886 87. Gross Receipts.	Drawbacks and Repayments.	Net.	Charges of Collection. *	Net Produce, after deducting Charges of Collection.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
CUSTOMS - - - - - - - - - -	19,860,766	140,517	19,720,249	981,481	18,738,768	20,258,390	120,063	20,138,327	973,992	19,164,335
INLAND REVENUE:										
EXCISE - - - - - - - - - -	26,386,361	944,439	25,441,922			26,009,177	796,294	25,212,883		
STAMPS - - - - - - - - - -	11,761,287	160,673	11,600,614	1,927,681	53,252,740	11,931,415	151,082	11,780,333	1,892,691	54,231,069
TAXES - - - - - - - - - -	18,487,955	350,070	18,137,885			19,616,218	485,674	19,130,544		
£.	56,635,603	1,455,182	55,180,421	1,927,681	53,252,740	57,556,810	1,433,050	56,123,760	1,892,691	54,231,069
POST OFFICE AND TELEGRAPH SERVICE - -	11,075,294	801,636	10,273,658	7,444,277	2,829,381	11,577,679	891,544	10,686,135	8,005,363	2,680,772
TOTAL - - - £.	87,571,663	2,397,335	85,174,328	10,353,439	74,820,889	89,392,879	2,444,657	86,948,222	10,872,046	76,076,176

* *See* Notes, pages 4, 12 and 14.

AGGREGATE AMOUNT OF REVENUE—*continued.*

HEAD OF REVENUE.	1887-88. Gross Receipts.	Drawbacks and Repayments.	Net.	Charges of Collection. *	Net Produce, after deducting Charges of Collection.	1888-89. Gross Receipts.	Drawbacks and Repayments.	Net.	Charges of Collection. *	Net Produce, after deducting Charges of Collection.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
CUSTOMS	19,729,653	154,375	19,575,278	959,384	18,615,894	20,144,667	173,610	19,971,057	948,039	19,023,018
INLAND REVENUE:										
EXCISE — Imperial	26,459,506	833,986	25,625,520			26,410,432	936,029	25,474,403		
EXCISE — Assigned for Local purposes						—	—	—		
STAMPS — Imperial	13,295,569	118,619	13,056,950	1,887,567	54,029,407	12,394,941	153,987	12,240,954	1,906,711	52,651,224
STAMPS — Assigned for Local purposes						1,410,520	—	1,410,520		
TAXES	17,796,302	561,798	17,234,504			15,963,998	531,940	15,432,058		
TOTAL INLAND REVENUE — Imperial	57,461,377	1,544,403	55,916,974	1,887,567	54,029,407	54,769,371	1,621,956	53,147,415	1,906,711	52,651,224
TOTAL INLAND REVENUE — Assigned for Local purposes						1,410,520	—	1,410,520		
POST OFFICE AND TELEGRAPH SERVICE	12,391,293	1,365,443	11,025,850	8,100,418	2,925,432	13,036,422	1,475,037	11,561,385	8,221,332	3,340,053
TOTAL — Imperial Revenue	89,582,323	3,064,221	86,518,102	10,947,369	75,570,733	87,950,460	3,270,603	84,679,857	11,076,082	75,014,295
TOTAL — Revenue assigned for Local purposes						1,410,520	—	1,410,520		

* *See* Notes, pages 4, 12 and 14.

AGGREGATE AMOUNT OF REVENUE—*continued.*

HEAD OF REVENUE.	1889-90. Gross Receipts.	Drawbacks and Repayments.	Net.	Charges of Collection. *	Net Produce, after deducting Charges of Collection.	1890-91. Aggregate Gross Receipts.	Repayments and Allowances.	Aggregate Net Receipts.	Charges of Collection. *	Net Produce, after deducting Charges of Collection (including Local Taxation Produce).
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
CUSTOMS - Imperial	20,631,765	171,611	20,460,154	929,963	19,530,191	19,955,188	201,281	19,479,471	922,061	18,831,846
CUSTOMS - Assigned for Local purposes								205,657		
CUSTOMS - Due to Isle of Man								68,779		
INLAND REVENUE:										
EXCISE - Imperial	25,282,635	1,149,403	24,133,232	1,871,128	56,370,520	25,512,548	788,631	24,723,917	1,875,355	58,827,073
EXCISE - Assigned for Local purposes	3,013,793	19,374	2,994,419			4,464,509	9,959	4,454,550		
STAMPS - Imperial	13,211,423	169,731	13,041,692			13,606,881	193,049	13,413,832		
STAMPS - Assigned for Local purposes	2,264,401	—	2,264,401			2,413,668	—	2,413,668		
LAND TAX						1,047,417	21,652	1,025,765		
INHABITED HOUSE DUTY	16,279,125	471,221	15,807,904			1,527,569	806	1,526,763		
INCOME TAX						13,558,080	414,147	13,143,933		
TOTAL INLAND REVENUE - Imperial	54,773,183	1,790,355	52,982,828	1,871,128	56,370,520	55,252,495	1,418,285	53,834,210	1,875,355	58,827,073
TOTAL INLAND REVENUE - Assigned for Local purposes	5,278,194	19,374	5,258,820			6,878,177	9,959	6,868,218		
POST OFFICE AND TELEGRAPH SERVICE	13,608,360	1,615,313	11,993,047	8,486,964	3,506,083	14,110,074	1,644,275	12,465,799	8,999,037	3,466,762
GRAND TOTAL - Imperial Revenue	89,013,308	3,577,279	85,436,029	11,288,055	79,406,794	96,195,934	3,273,800	85,779,480	11,796,453	81,125,681
GRAND TOTAL - Revenue assigned for Local purposes	5,278,194	19,374	5,258,820					7,073,875		
GRAND TOTAL - Revenue due to Isle of Man	—	—	—					68,779		

* *See* Notes, pages 4, 12 and 14.

AGGREGATE AMOUNT OF REVENUE—*continued.*

HEAD OF REVENUE.	1891–92. Aggregate Gross Receipts.	Repayments and Allowances.	Aggregate Net Receipts.	Charges of Collection. *	Net Produce, after deducting Charges of Collection (including Local Taxation Produce).	1892–93. Aggregate Gross Receipts.	Repayments and Allowances.	Aggregate Net Receipts.	Charges of Collection. *	Net Produce, after deducting Charges of Collection (including Local Taxation Produce).
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
CUSTOMS — Imperial	20,306.897	189,895	19,828,309	923,421	19,193,581	20,083,039	191,096	19,619,291	922,159	18,969,784
CUSTOMS — Assigned for Local purposes			214,110					197,700		
CUSTOMS — Due to Isle of Man			74,583					74,952		
INLAND REVENUE:										
EXCISE — Imperial	26,303,551	586,126	25,717,425			25,876,703	593,569	25,283,134		
EXCISE — Assigned for Local purposes	4,580,491	8,223	4,572,268			4,601,829	7,895	4,593,934		
STAMPS — Imperial	13,918,203	188,020	13,730,183			14,268,051	479,668	13,788,383		
STAMPS — Assigned for Local purposes	2,811,187	—	2,811,187	1,926,561	61,238,703	2,398,030	—	2,398,030	1,939,876	59,999,405
LAND TAX	1,059,952	21,615	1,038,337			1,047,036	22,323	1,024,713		
INHABITED HOUSE DUTY	1,444,130	1,282	1,442,848			1,412,485	974	1,411,511		
INCOME TAX	14,337,562	484,546	13,853,016			13,925,112	485,536	13,439,576		
TOTAL INLAND REVENUE — Imperial	57,063,398	1,281,589	55,781,809	1,926,561	61,238,703	56,529,387	1,582,070	54,947,317	1,939,876	59,999,405
TOTAL INLAND REVENUE — Assigned for Local purposes	7,391,678	8,223	7,383,455			6,999,859	7,895	6,991,964		
POST OFFICE AND TELEGRAPH SERVICE	14,695,611	1,779,216	12,916,395	9,704,527	3,211.868	14,789,757	1,703,396	13,086,361	10,237,005	2,849,356
GRAND TOTAL — Imperial Revenue	99,457,584	3,258,923	88,526,513	12,554,509	83,644,152	98,402,042	3,484,457	87,652,969	13,099,040	81,818,545
GRAND TOTAL — Revenue assigned for Local purposes			7,597,565					7,189,664		
GRAND TOTAL — Revenue due to Isle of Man			74,583					74,952		

* *See* Notes, pages 4, 12, and 14.

AGGREGATE AMOUNT OF REVENUE—*continued.*

HEAD OF REVENUE.	1893–94. Aggregate Gross Receipts.	Repayments and Allowances.	Aggregate Net Receipts.	Charges of Collection. *	Net Produce, after deducting Charges of Collection (including Local Taxation Produce).	1894–95. Aggregate Gross Receipts.	Repayments and Allowances.	Aggregate Net Receipts.	Charges of Collection. *	Net Produce, after deducting Charges of Collection (including Local Taxation Produce).
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
CUSTOMS - Imperial	20,164,114	189,513	19,698,698	929,816	19,044,785	20,600,029	192,039	20,138,948	924,139	19,483,851
CUSTOMS - Assigned for Local purposes			199,795					194,415		
CUSTOMS - Due to Isle of Man			76,108					74,627		
INLAND REVENUE:										
EXCISE - Imperial	25,848,749	601,888	25,246,861			26,484,107	608,481	25,875,626		
EXCISE - Assigned for Local purposes	4,670,723	15,115	4,655,608			4,648,275	9,490	4,638,785		
STAMPS - Imperial	13,025,737	242,104	12,783,633			14,821,111	233,427	14,587,684		
STAMPS - Assigned for Local purposes	2,363,059	—	2,363,059	1,982,804	60,852,458	2,140,042	—	2,140,042	1,982,000	63,393,577
LAND TAX	1,026,886	23,775	1,003,111			1,042,403	20,698	1,021,705		
INHABITED HOUSE DUTY	1,441,319	692	1,440,627			1,463,191	818	1,462,373		
INCOME TAX	15,867,721	525,358	15,342,363			16,335,209	685,847	15,649,362		
TOTAL INLAND REVENUE Imperial	57,210,412	1,393,817	55,816,595	1,982,804	60,852,458	60,146,021	1,549,271	58,596,750	1,982,000	63,393,577
TOTAL INLAND REVENUE Assigned for Local purposes	7,033,782	15,115	7,018,667			6,788,317	9,490	6,778,827		
POST OFFICE AND TELEGRAPH SERVICE	15,012,945	1,739,512	13,273,433	10,523,279	2,750,154	15,449,915	1,820,258	13,629,657	10,680,171	2,949,486
GRAND TOTAL Imperial Revenue	99,421,253	3,337,957	88,788,726	13,435,899	82,647,397	102,984,282	3,571,058	92,365,355	13,586,310	85,826,914
GRAND TOTAL Revenue assigned for Local purposes			7,218,462					6,973,242		
GRAND TOTAL Revenue due to Isle of Man			76,108					74,627		

* *See* Notes, pages 4, 12 and 14.

NOTES to show any Changes in the TAXES, DUTIES, and IMPOSTS, consequent on the acceptance of the BUDGET PROPOSALS of 1895.

CUSTOMS.

PARTICULAR HEAD OF REVENUE AND NATURE OF THE CHANGE.	
SPIRIT DUTY:	
Spirits Tested:	
Decreased from 11*s.* 4*d.* to 10*s.* 10*d.* per proof gallon (from 1st July 1895).	6*d.* per gallon assigned, as in prior year, to local taxation.
Liqueurs, Cordials, &c., not tested:	
Decreased from 15*s.* 4*d.* to 14*s.* 8*d.* per gallon (from 1st July 1895)	8*d.* per gallon assigned, as in prior year, to local taxation.
Spirits Perfumed:	
Decreased from 18*s.* 1*d.* to 17*s.* 3*d.* per gallon (from 1st July 1895) -	9*d.* per gallon assigned, as in prior year, to local taxation.
ARTICLES CONTAINING SPIRIT:	
Chloral, Hydrate:	
Decreased from 1*s.* 4*d.* to 1*s.* 3*d.* per pound (from 1st July 1895) -	—
Chloroform:	
Decreased from 3*s.* 3*d.* to 3*s.* 1*d.* per pound (from 1st July 1895) -	—
Collodion:	
Decreased from 1*l.* 6*s.* 3*d.* to 1*l.* 5*s.* per gallon (from 1st July 1895) -	—
Ether, Acetic:	
Decreased from 1*s.* 11*d.* to 1*s.* 10*d.* per pound (from 1st July 1895) -	—
Ether, Butyric:	
Decreased from 16*s.* 5*d.* to 15*s.* 8*d.* per gallon (from 1st July 1895) -	—
Ether, Sulphuric:	
Decreased from 1*l.* 7*s.* 5*d.* to 1*l.* 6*s.* 2*d.* per gallon (from 1st July 1895).	—
Ethyl, Iodide of:	
Decreased from 14*s.* 3*d.* to 13*s.* 7*d.* per gallon (from 1st July 1895) -	—

NOTES to show any Changes in the TAXES, DUTIES, and IMPOSTS consequent on the acceptance of the BUDGET PROPOSALS of 1895—*continued.*

INLAND REVENUE.

	PARTICULAR HEAD OF REVENUE AND NATURE OF THE CHANGE.	
EXCISE - - - - - -	Beer Duty :	
	The rate of 6*s.* 9*d.* per barrel, continued by Finance Act, 1895, up to 30th June 1896.	3*d.* per barrel assigned, as in prior year, to local taxation.
	Spirit Duty :	
	The rate of 11*s.* per proof gallon, reduced to 10*s.* 6*d.*, from 1st July 1895.	6*d.* per gallon assigned, as in prior year, to local taxation.

TAXES AND IMPOSTS.

RETURN showing (1) the Rates of all DUTIES, TAXES, or IMPOSTS collected by IMPERIAL OFFICERS; (2) the Quantities or Amounts Taxed; (3) the Gross Receipts derived from each Duty; and (4) the Net Receipts and Appropriation thereof, in the Year ending the 31st day of March 1895: And, (1) the AGGREGATE GROSS RECEIPTS derived from all such DUTIES, TAXES, or IMPOSTS under the Principal Heads of Revenue; (2) the Aggregate Net Receipts; (3) the Charges of Collection; and (4) the Produce after deducting those Charges, in each of the Ten Years ending the 31st day of March 1895: And, Notes to show any Changes in the TAXES, DUTIES, and IMPOSTS consequent upon the acceptance of the BUDGET PROPOSALS of 1895 (in continuation of Return, No. 325, of Session 1894).

(*Mr. Conybeare.*)

Ordered, by The House of Commons, *to be Printed*,
6 *July* 1895.

[*Price* 2½*d.*]

396. *Under* 3 *oz.*

RETURN

To an Order of the Honourable The House of Commons, dated 30 August 1895;—

for,

Copies "of Agreements (1) dated the 9th day of July 1895, between the Treasury, "the Colonial Governments of the Cape of Good Hope and Natal, and the "British South Africa Company respectively, and the Eastern and South "African Telegraph Company; and (2) dated the 10th day of July 1895, "between the Treasury and the same Telegraph Company, providing for a "reduction in the charges for telegrams between South Africa, certain places "on the East Coast of Africa, Mauritius, and Seychelles on the one hand "and Europe on the other, and of Treasury Minute thereon."

Treasury Chambers,
30th August, 1895.

R. W. HANBURY.

(*Mr. Hanbury.*)

Ordered, by The House of Commons, *to be Printed,*
30 *August* 1895.

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1895.

445.—Sess. 2.

(1.) Agreement, dated the 9th of July 1895, between the Treasury, the Colonial Governments of the Cape of Good Hope and Natal, and the British South Africa Company respectively, with the Eastern and South African Telegraph Company.

This Agreement made the ninth day of July One thousand eight hundred and ninety-five and made **Between** THE HONOURABLE EDWARD GEORGE VILLIERS STANLEY M.P. commonly called LORD STANLEY and Mr. WILLIAM HAYES FISHER M.P. two of the Lords Commissioners of Her Majesty's Treasury for and on behalf of Her Majesty's Government of the first part THE GOVERNMENT OF THE COLONY OF THE CAPE OF GOOD HOPE by THE HONOURABLE SIR JOHN GORDON SPRIGG K.C.M.G. M.L.A. Treasurer for and on behalf of the said Government of the second part THE GOVERNMENT OF THE COLONY OF NATAL by WALTER PEACE C.M.G. Agent General for the said Colony in London for and on behalf of the said Government of the third part and THE BRITISH SOUTH AFRICA COMPANY of the fourth part and THE EASTERN AND SOUTH AFRICAN TELEGRAPH COMPANY LIMITED (hereinafter called "the Telegraph Company") of the fifth part being supplemental to an Agreement made the ninth day of May One thousand eight hundred and seventy-nine between Rowland Winn Esquire M.P. and the Hon. John Henry Crichton M.P. commonly called Viscount Crichton two of the Lords Commissioners of Her Majesty's Treasury for and on behalf of Her Majesty's Government of the one part and the Eastern Telegraph Company Limited and the Telegraph Construction and Maintenance Company Limited of the other part (which Agreement is hereinafter referred to as the Principal Agreement) also to another Agreement made the thirtieth day of July One thousand eight hundred and seventy-nine between William Charles Sargeaunt Companion of the Order of Saint Michael and Saint George and Captain Montagu Frederick Ommanney R.E. both of Downing Street in the City of Westminster two of the Crown Agents for the Colonies for and on behalf of the Government of the Cape of Good Hope of the one part and the said Eastern Telegraph Company Limited and the said Telegraph Construction and Maintenance Company Limited of the other part (which Agreement is hereinafter referred to as the second Principal Agreement) also to another Agreement made the thirtieth day of July One thousand eight hundred and seventy-nine between the said William Charles Sargeaunt and Captain Montagu Frederick Ommanney for and on behalf of the Government of Natal of the one part and the said Eastern Telegraph Company Limited and the said Telegraph Construction and Maintenance Company Limited of the other part (which Agreement is hereinafter referred to as the third Principal Agreement). And also to an Indenture made the thirty-first December One thousand eight hundred and seventy-nine between the said Eastern Telegraph Company Limited of the first part the said Telegraph Construction and Maintenance Company Limited of the second part and the Telegraph Company of the third part.

Whereas the Telegraph Company owns a submarine telegraph line on the East Coast of Africa from Durban in the Colony of Natal to Lourenço Marques and thence to Mozambique and thence to Zanzibar and thence to Aden with landings and stations

at Delagoa Bay Mozambique Zanzibar and Aden and on the West Coast of Africa a submarine telegraph line between Capetown and St. Paul do Loanda with landings and stations at Mossamedes and Benguella and such submarine telegraph lines are connected at Aden and Loanda with certain other submarine telegraph lines to Europe belonging to other Companies or Administrations.

And whereas the respective Governments of the Colony of the Cape of Good Hope (hereinafter referred to as "the Cape Colony") and of Natal and the British South Africa Company are hereinafter referred to as "the contracting Colonies."

And whereas the telegraphic traffic between the contracting Colonies British Bechuanaland the Bechuanaland Protectorate Basutoland and Zululand the Orange Free State and the South African Republic and Europe (hereinafter referred to as "the South African traffic") is carried by the cables and telegraphic lines of the Telegraph Company in connexion with lines belonging to the said Eastern Telegraph Company Limited the Brazilian Submarine Telegraph Company Limited the African Direct Telegraph Company Limited and the West African Telegraph Company Limited (which Companies are hereinafter referred to as "Associated Companies") and other Companies or Administrations.

And whereas the transmission of the South African traffic is now charged for at the rates specified in the First Schedule hereto.

And whereas it has been proposed by the contracting Colonies that the existing rates charged for the South African traffic shall be reduced on the terms hereinafter contained.

And whereas the terminal stations in South Africa of the Telegraph Company's submarine cables to which the reduced rates for South African traffic specified in the Second Schedule hereto apply are situated at Capetown in the Cape Colony at Durban in Natal and at Lourenço Marques in Portuguese territory.

Now these presents witness and it is hereby agreed and declared as follows:—

1. The Telegraph Company will from the first day of April One thousand eight hundred and ninety-five until the determination of this Agreement transmit or procure the transmission of the South African traffic at rates to and from the said terminal stations and Europe not exceeding the total rates specified in the Second and Third Schedules hereto.

2. The contracting Colonies will from the said first day of April One thousand eight hundred and ninety-five until the determination of this Agreement transmit or procure the transmission of the South African traffic exchanged between the said terminal stations and other places in the territories of the Colonies and States mentioned in the Third Schedule hereto at the rates specified in such Schedule so far as their own Administrations are concerned.

3. Her Majesty's Government and the contracting Colonies will on and after the expiration of the period of twenty years fixed in the Principal Agreement for the payment of the subsidies therein mentioned cause to be paid to the Telegraph Company

in London for a period of ten years to commence from such expiration the subsidy or sum of 17,000*l.* per annum in the following proportions respectively namely :—

By Her Majesty's Treasury - - -	8,750*l.*	per annum.
By the Government of the Cape Colony (or in the event of the Orange Free State paying to the Telegraph Company the sum of 200*l.* per annum then the payment by the Cape Colony shall be reduced to 5,800*l.*) - -	6,000*l.*	,,
By the Government of Natal - - -	1,650*l.*	,,
By the British South Africa Company -	600*l.*	,,

4. The said annual subsidy or yearly sum shall be paid by Her Majesty's Treasury out of moneys to be provided by Parliament and by the contracting Colonies by quarterly payments at the offices of the Telegraph Company in London the first payment thereof to be made at the termination of three calendar months from the expiration of the said period of twenty years and such annual subsidy or yearly sum shall be independent of any other subsidy or subsidies which may be granted to the Telegraph Company in respect of the East Coast route and the West Coast route or either of them.

5. The payment of such annual subsidy or yearly sum shall be conditional on telegraphic communication with the said terminal stations being in good working order and condition so that messages may be transmitted in the ordinary course of business by either route. Provided nevertheless that in the event of simultaneous interruption to the two routes viâ Aden—Suez and viâ St. Paul do Loanda a period of three months shall be allowed if the interruptions are between Zanzibar and Durban and between Bathurst in the Colony of Gambia and Capetown and a period of six months if the interruptions are between Zanzibar and Porthcurnow in the County of Cornwall and between Bathurst and Porthcurnow for repairs before the annual subsidy or yearly sum shall cease to be paid. At the expiration of the periods aforesaid respectively the annual subsidy or yearly sum shall cease to be payable and shall recommence when such lines shall again be in good working order as aforesaid Provided always that if the aforesaid periods respectively shall be extended by Her Majesty's Government with the concurrence of the contracting Colonies the annual subsidy or yearly sum shall not cease to be payable until after the expiration of the extended period.

6. By Government messages are meant—political or administrative messages sent from or to Her Majesty and by Her Majesty's Principal Secretary of State for the Colonies by any Government Department in the United Kingdom by the respective Agents General for the Colonies of the Cape Colony Natal (or any other South African Colony or Colonies to which the reduced rates in the Second Schedule are agreed to be applied) by the Head Office of the British South Africa Company on the one hand and by the High Commissioner Governors Ministers or any officer in charge of any Government Department of the various Colonial Governments (including the British South Africa Company) on the other hand or any of them on matters relating to the public business of the contracting Colonies. Provided always that full rates may be charged for all messages sent by or to the British South Africa Company which in the opinion of the Chairman for the time being of the Telegraph Company are neither

political nor administrative and the decision of such Chairman thereon shall be final.

7. By Press messages are meant messages addressed to newspapers duly published in accordance with the respective laws relating to the publication of newspapers in force in the United Kingdom or the Colonies or countries in which they are respectively published and intended in good faith for publication in full in such newspapers and shall include only such as are intelligible and written in English French or Dutch in plain language and without the use of cypher code groups of figures or letters or words of concealed meaning.

8. Nothing in this Agreement contained shall prejudice the right of the Telegraph Company to at any time reduce the charge for messages between Europe and the said terminal stations for South African traffic and at pleasure to raise them subject to the maximum limits fixed by this Agreement. Provided always that the Telegraph Company shall not during the continuance of this Agreement charge a higher rate for messages between the United Kingdom and the said terminal stations for South African traffic than that charged by them between any other place in Europe and such terminal stations.

9. In the event of the full rates for South African traffic being at any time reduced by the Telegraph Company the charges per word for Government messages shall not exceed the full outpayments for the time being charged by Governments and administrations and one-half of the rate retained by the Telegraph Company and its Associated Companies for their own use and benefit. Provided always that the rate so charged per word for Government messages shall in no case exceed the amount set out in the Second Schedule hereto as rates for such messages.

10. It is hereby agreed that if during the last five years of the said period of ten years mentioned in Article Three the net receipts (as defined in Clause Eleven) of the Telegraph Company and its Associated Companies from the South African traffic retained by them for their own use and benefit shall exceed the sum of 180,000*l.* in any one year Her Majesty's Government and the contracting Colonies shall for such year be entitled to receive from the Telegraph Company in the aggregate seventeen twenty-sevenths of one moiety of the amount of the excess over the said 180,000*l.* in the proportion in which they contribute to the said annual subsidy or yearly sum of 17,000*l.* but so that the total sum so payable to Her Majesty's Government and the contracting Colonies shall not exceed the amount of 17,000*l.* in any one year.

11. The said net receipts of the Telegraph Company and its Associated Companies from South African traffic shall be ascertained by reference to the rates shown in the second and fifth columns of the said Second Schedule or such other rates as may be retained by them for their own use and benefit (being the difference between the total rate collected and the out-payments) out of the full rate for the time being charged. The out-payments shown in the third and sixth columns of the said Second Schedule shall be subject to any alteration which may be agreed to at any conference of the Telegraph Union but such alteration shall not affect the full rate charged without the consent of all the parties hereto.

12. The Telegraph Company shall within three months of the expiration of each of its financial years send to Her Majesty's Government an account showing

the net receipts of the Telegraph Company and its Associated Companies retained by them for their own use and benefit out of the South African traffic and such account shall when required by Her Majesty's Government or the contracting Colonies be verified by the production of the traffic accounts of the Telegraph Company kept in respect of the said terminal stations and where so required by a statutory declaration made by the Secretary, Traffic Accountant, or other duly authorised officer of the correctness of such accounts. Nothing herein contained shall give Her Majesty's Government or the contracting Colonies any further or other rights to inspect any other accounts of the Telegraph Company or their Associated Companies nor take away any existing rights of Her Majesty's Government.

13. Except as by this Agreement expressly provided nothing in this Agreement shall alter prejudice or affect the provisions contained in the Principal Agreement the Second Principal Agreement and the Third Principal Agreement or any of them but the provisions of the Principal Agreements so far as applicable to this Agreement shall continue in force for the said period of ten years.

14. In the event of the non-payment to the Telegraph Company of the said sum of 17,000*l.* per annum or any part thereof whether by reason of the provisions of Article Fifteen hereof or otherwise or of the sum of 10,000*l.* per annum or any part thereof payable by the South African Republic in accordance with the terms of a certain Agreement dated nineteenth February One thousand eight hundred and ninety-five made between the said Republic of the one part and the Telegraph Company of the other part the Telegraph Company shall be at liberty by two calendar months' notice either in writing or by telegraph to determine this Agreement without prejudice to any rights that the Telegraph Company may be entitled to.

15. Her Majesty's Government or the contracting Colonies or any of them shall be at liberty to determine this Agreement so far as the same relates to the administration and district giving such notice at the expiration of the first five years of the said period of ten years mentioned in Article Three by giving to the Telegraph Company twelve calendar months' notice in writing of their or its intention so to do and at the expiration of such notice the proportion of the said subsidy of 17,000*l.* payable by the administration or administrations giving such notice shall cease to be payable by it or by them to the Telegraph Company.

16. These presents are subject to ratification by the Parliaments of the United Kingdom the Cape Colony and Natal and to the approval of the said Agreement dated nineteenth February One thousand eight hundred and ninety-five made between the South African Republic of the one part and the Telegraph Company of the other part by the Volksraad of the South African Republic and if the same are not respectively ratified and approved within six months from the date hereof any of the parties to this Agreement may by notice in writing or by telegraph to the others of them rescind this Agreement and no party shall have any claim against any other or others of them under or in respect of any of the provisions hereof.

In Witness whereof the respective representatives of Her Majesty's Government the Government of the Colony of the Cape of Good Hope and the Government of the Colony of Natal have respectively hereunto set their hands and seals and the

Companies parties hereto of the fourth and fifth parts have respectively caused their corporate seals to be affixed the day and year first above written.

Signed sealed and delivered by the above-named Lords Commissioners of Her Majesty's Treasury in the presence of
THOMAS JOY
Witness to the signature of Lord Stanley.
THOMAS ANSELL
Witness to the signature of Mr. W. Hayes Fisher M.P.

STANLEY. (L.S.)

W. H. FISHER. (L.S.)

Signed sealed and delivered by the above-named Sir John Gordon Sprigg Treasurer of the Cape of Good Hope in the presence of
H. M. H. ORPEN
WM. A. COLLARD
Witnesses to the signature of Sir John Gordon Sprigg.

J. GORDON SPRIGG. (L.S.)

Signed sealed and delivered by the above-named

WALTER PEACE (L.S.)
Agent-General for Natal.

The Seal of the British South Africa Company was hereunto affixed in the presence of
GIFFORD
Director.
GEORGE CAWSTON
Director.
HERBERT CANNING
Secretary.

Seal of the British South Africa Company.

The Common Seal of the Eastern and South African Telegraph Company Limited was hereunto affixed in the presence of
JOHN PENDER
Chairman.
GEORGE DRAPER
Secretary.

The Common Seal of the Eastern and South African Telegraph Company Limited.

The FIRST SCHEDULE above referred to.

Table A.

Tariff per word existing at the date of this Agreement for Messages exchanged between Europe and South Africa from and to Durban, viâ East Coast.

Country. 1.		Eastern and South African and Associated Companies. 2.	Outpayments. 3.	Total. 4.
		f. c.	f. c.	f. c.
Austria and Hungary	Viâ Trieste Candia	10·12 5	·37 5	10·50
Belgium	„ Great Britain	10·27 5	·32 5	10·60
„	„ Marseilles	10·30	·30	10·60
Bosnia-Herzegovina	„ Trieste Candia	10·05	·37 5	10·42 5
Bulgaria	„ „ „	9·97 5	·45	10·42 5
Denmark	„ Marseilles	10·30	·45	10·75
„	„ Great Britain	10·27 5	·40	10·67 5
France	„ Marseilles	10·30	·20	10·50
„	„ Great Britain	10·07 5	·42 5	10·50
Germany	„ Marseilles	10·17 5	·40	10·57 5
„	„ Great Britain	10·05	·52 5	10·57 5
Gibraltar	„ Direct	10·47 5	—	10·47 5
Great Britain	„ „	10·75	—	10·75
„ „ Government	„ „	7·62 5	—	7·62 5
„ „ Press	„ „	2·68 75	—	2·68 75
Greece	„ Candia	9·92 5	·17 5	10·10
Holland	„ Marseilles	10·27 5	·40	10·67 5
„	„ Great Britain	10·25	·42 5	10·67 5
Italy	„ Modica	10·07 5	·20	10·27 5
Luxembourg	„ Marseilles	10·30	·30	10·60
„	„ Great Britain	10·17 5	·42 5	10·60
Malta	„ Direct	10·15	—	10·15
Montenegro	„ Trieste Candia	10·05	·37 5	10·42 5
Norway	„ Marseilles	10·27 5	·60	10·87 5
„	„ Great Britain	10·37 5	·50	10·87 5
Portugal	„ Direct	10·47 5	·10	10·57 5
Roumania	„ Trieste Candia	10·07 5	·45	10·52 5
Russia	„ Black Sea	10·00	·87 5	10·87 5
„ Caucasus	„ „ „	10·00	1·17 5	11·17 5
Servia	„ Trieste Candia	9·97 5	·37 5	10·35
Spain	„ Direct	10·47 5	·20	10·67 5
„	„ Barcelona	9·97 5	·70	10·67 5
Sweden	„ Marseilles	10·30	·60	10·90
„	„ Great Britain	10·22 5	·55	10·77 5
Switzerland	„ Modica	10·07 5	·30	10·37 5
Turkey	„ Direct	10·00	·25	10·25

The FIRST SCHEDULE above referred to.

TABLE B.

TARIFF per word existing at the date of this AGREEMENT for MESSAGES exchanged between EUROPE and SOUTH AFRICA from and to CAPETOWN, viâ WEST COAST.

Country.		Eastern and South African and Associated Companies.	Outpayments.		TOTAL.
			West Coast Transits.*	Others.	
1.		2.	3.		4.
		f. c.	f. c.	f. c.	f. c.
Austria and Hungary	Viâ Trieste and Candia	9·82 5	·30	·37 5	10·50
Belgium	„ Great Britain	9·97 5	·30	·32 5	10·60
„	„ Marseilles	10·00	·30	·30	10·60
Bosnia-Herzegovina	„ Trieste Candia	9·75	·30	·37 5	10·42 5
Bulgaria	„ „ „	9·67 5	·30	·45	10·42 5
Denmark	„ Marseilles	10·00	·30	·45	10·75
„	„ Great Britain	9·97 5	·30	·40	10·67 5
France	„ Marseilles	10·00	·30	·20	10·50
„	„ Great Britain	9·77 5	·30	·42 5	10·50
Germany	„ Marseilles	9·87 5	·30	·40	10·57 5
„	„ Great Britain	9·75	·30	·52 5	10·57 5
Gibraltar	„ Direct	10·17 5	·30	—	10·47 5
Great Britain	„ „	10·45	·30	—	10·75
„ „ Government	„ „	7·47 5	·15	—	7·62 5
„ „ Press	„ „	2·61 25	·07 5	—	2·68 75
Greece	„ Candia	9·62 5	·30	·17 5	10·10
Holland	„ Marseilles	9·97 5	·30	·40	10·67 5
„	„ Great Britain	9·95	·30	·42 5	10·67 5
Italy	„ Modica	9·77 5	·30	·20	10·27 5
Luxembourg	„ Marseilles	10·00	·30	·30	10·60
„	„ Great Britain	9·87 5	·30	·42 5	10·60
Malta	„ Direct	9·85	·30	—	10·15
Montenegro	„ Trieste Candia	9·75	·30	·37 5	10·42 5
Norway	„ Marseilles	9·97 5	·30	·60	10·87 5
„	„ Great Britain	10·07 5	·30	·50	10·87 5
Portugal	„ Direct	10·20	·22 5	·15	10·57 5
Roumania	„ Trieste Candia	9·77 5	·30	·45	10·52 5
Russia	„ Black Sea	9·70	·30	·87 5	10·87 5
„ in Caucasus	„ „ „	9·70	·30	1·17 5	11·17 5
Servia	„ Trieste Candia	9·67 5	·30	·37 5	10·35
Spain	„ Direct	10·17 5	·30	·20	10·67 5
„	„ Barcelona	9·67 5	·30	·70	10·67 5
Sweden	„ Marseilles	10·00	·30	·60	10·90
„	„ Great Britain	9·92 5	·30	·55	10·77 5
Switzerland	„ Modica	9·77 5	·30	·30	10·37 5
Turkey	„ Direct	9·70	·30	·25	10·25

* If viâ Kotonou, 10 centimes extra, and Associated Companies' proportion decreased accordingly.

If, owing to special direction of the sender, or to interruption, messages are transmitted viâ Cadiz, the extra outpayment will be 2·13 Fcs.; if viâ Kotonou 2·23 Fcs., and the Associated Companies' proportion decreased accordingly.

The SECOND SCHEDULE above referred to.

Table A.

Tariff per word for South African Traffic exchanged between South Africa and Europe on and after the 1st of April 1895, from and to Durban, in Natal, or Lourenço Marques, in Portuguese Territory, viâ East Coast.

Country.		Ordinary.			Government.		
		Eastern and South African and Associated Companies. †	Out-payments.	Total.	Eastern and South African and Associated Companies.	Out-payments.	Total.
1.		2.	3.	4.	5.	6.	7.
		f. c.	f. c.	f. c.	f. c.	f. c.	f. c.
Austria and Hungary	viâ Trieste Candia	5·875	·375	6·25	2·75	·37 5	3·12 5
Belgium	„ Great Britain	5·925	·325	6·25	2·80	·32 5	3·12 5
„	„ Marseilles	5·95	·30	6·25	2·82 5	·30	3·12 5
Bosnia-Herzegovina	„ Trieste Candia	5·875	·375	6·25	2·75	·37 5	3·12 5
Bulgaria	„ „ „	5·80	·45	6·25	2·67 5	·45	3·12 5
Denmark	„ Great Britain	5·85	·40	6·25	2·72 5	·40	3·12 5
„	„ Marseilles	5·80	·45	6·25	2·67 5	·45	3·12 5
France	„ „	6·05	·20	6·25	2·92 5	·20	3·12 5
„	„ Great Britain	5·825	·425	6·25	2·70	·42 5	3·12 5
Germany	„ „ „	5·725	·525	6·25	2·60	·52 5	3·12 5
„	„ Marseilles	5·85	·40	6·25	2·72 5	·40	3·12 5
Gibraltar	„ Direct	6·25	—	6·25	3·12 5	—	3·12 5
Great Britain	„ „	6·25	—	6·25	3·12 5	—	3·12 5
„ „ Press	„ „	1·875	—	1·875	—	—	—
Greece	„ Candia	6·075	·175	6·25	2·95	·17 5	3·12 5
Holland	„ Great Britain	5·825	·425	6·25	2·70	·42 5	3·12 5
„	„ Marseilles	5·85	·40	6·25	2·72 5	·40	3·12 5
Italy	„ Modica	6·05	·20	6·25	2·92 5	·20	3·12 5
Luxembourg	„ Marseilles	5·95	·30	6·25	2·82 5	·30	3·12 5
„	„ Great Britain	5·82 5	·42 5	6·25	2·70	·42 5	3·12 5
Malta	„ Direct	6·25	—	6·25	3·12 5	—	3·12 5
Montenegro	„ Trieste Candia	5·875	·375	6·25	2·75	·37 5	3·12 5
Norway	„ Great Britain	5·75	·50	6·25	2·62 5	·50	3·12 5
„	„ Marseilles	5·65	·60	6·25	2·52 5	·60	3·12 5
Portugal	„ Direct	6·15	·10	6·25	3·02 5	·10	3·12 5
Roumania	„ Trieste Candia	5·80	·45	6·25	2·67 5	·45	3·12 5
Russia	„ Black Sea	5·375	·875	6·25	2·25	·87 5	3·12 5
„ in Caucasus	„ „ „	5·075	1·175	6·25	1·95	1·17 5	3·12 5
Servia	„ Trieste Candia	5·875	·375	6·25	2·75	·37 5	3·12 5
Spain	„ Direct	6·05	·20	6·25	2·92 5	·20	3·12 5
„	„ Barcelona Cable	5·55	·70	6·25	2·42 5	·70	3·12 5
Sweden	„ Great Britain	5·70	·55	6·25	2·57 5	·55	3·12 5
„	„ Marseilles	5·65	·60	6·25	2·52 5	·60	3·12 5
Switzerland	„ Modica	5·95	·30	6·25	2·82 5	·30	3·12 5
Turkey	„ Direct	6·00	·25	6·25	2·87 5	·25	3·12 5

The tariff to places beyond Europe, in transit through Europe, is made up by the addition of the rate beyond Europe to destination to the rate to Europe, chargeable under this Agreement.

† These rates are subject to reduction for messages sent on behalf of any Government other than those mentioned in this Contract as may be from time to time agreed to by the Telegraph Company.

The SECOND SCHEDULE above referred to.

Table B.

Tariff per word for South African Traffic exchanged between South Africa and Europe on and after the 1st of April 1895, from and to Capetown, in the Cape Colony, viâ West Coast.

Country.	Ordinary.				Government.			
	Eastern and South African and Associated Companies. †	Outpayments.		Total.	Eastern and South African and Associated Companies.	Outpayments.		Total.
		West Coast Transits.*	Others.			West Coast Transits.*	Others.	
1.	2.	3.		4.	5.	6.		7.
	f. c.	f. c.	f. c.	f. c.	f. c.	f. c.	f. c.	f. c.
Austria and Hungary Viâ Trieste Candia -	5·575	·30	·375	6·25	2·45	·30	·37 5	3·12 5
Belgium - - „ Great Britain -	5·625	·30	·325	6·25	2·50	·30	·32 5	3·12 5
„ - - „ Marseilles -	5·65	·30	·30	6·25	2·52 5	·30	·30	3·12 5
Bosnia-Herzegovina - „ Trieste Candia -	5·575	·30	·375	6·25	2·45	·30	·37 5	3·12 5
Bulgaria - - „ „ „ -	5·50	·30	·45	6·25	2·37 5	·30	·45	3·12 5
Denmark - - „ Marseilles -	5·50	·30	·45	6·25	2·37 5	·30	·45	3·12 5
„ - - „ Great Britain -	5·55	·30	·40	6·25	2·42 5	·30	·40	3·12 5
France - - „ Marseilles -	5·75	·30	·20	6·25	2·62 5	·30	·20	3·12 5
„ - - „ Great Britain -	5·525	·30	·425	6·25	2·40	·30	·42 5	3·12 5
Germany - - „ Marseilles -	5·55	·30	·40	6·25	2·42 5	·30	·40	3·12 5
„ - - „ Great Britain -	5·425	·30	·525	6·25	2·30	·30	·52 5	3·12 5
Gibraltar - - „ Direct - -	5·95	·30	—	6·25	2·82 5	·30	—	3·12 5
Great Britain - - „ „ - -	5·95	·30	—	6·25	2·97 5	·15	—	3·12 5
„ „ Press - „ „ - -	1·80	·075	—	1·875	—	—	—	—
Greece - - „ Candia - -	5·775	·30	·175	6·25	2·65	·30	·17 5	3·12 5
Holland - - „ Marseilles - -	5·55	·30	·40	6·25	2·42 5	·30	·40	3·12 5
„ - - „ Great Britain -	5·525	·30	·425	6·25	2·40	·30	·42 5	3·12 5
Italy - - „ Modica - -	5·75	·30	·20	6·25	2·62 5	·30	·20	3·12 5
Luxembourg - - „ Marseilles -	5·65	·30	·30	6·25	2·52 5	·30	·30	3·12 5
„ - - „ Great Britain -	5·52 5	·30	·42 5	6·25	2·40	·30	·42 5	3·12 5
Malta - - „ Direct - -	5·95	·30	—	6·25	2·82 5	·30	—	3·12 5
Montenegro - - „ Trieste Candia -	5·575	·30	·375	6·25	2·45	·30	·37 5	3·12 5
Norway - - „ Marseilles - -	5·35	·30	·60	6·25	2·22 5	·30	·60	3·12 5
„ - - „ Great Britain -	5·45	·30	·50	6·25	2·32 5	·30	·50	3·12 5
Portugal - - „ Direct - -	5·875	·225	·15	6·25	2·75	·22 5	·15	3·12 5
Roumania - - „ Trieste Candia -	5·50	·30	·45	6·25	2·37 5	·30	·45	3·12 5
Russia - - „ Black Sea -	5·075	·30	·875	6·25	1·95	·30	·87 5	3·12 5
„ in Caucasus - „ „ „ - -	4·775	·30	1·17 5	6·25	1·65	·30	1·17 5	3·12 5
Servia - - „ Trieste Candia -	5·575	·30	·37 5	6·25	2·45	·30	·37 5	3·12 5
Spain - - - „ Direct - -	5·75	·30	·20	6·25	2·62 5	·30	·20	3·12 5
„ - - „ Barcelona -	5·25	·30	·70	6·25	2·12 5	·30	·70	3·12 5
Sweden - - „ Marseilles - -	5·35	·30	·60	6·25	2·22 5	·30	·60	3·12 5
„ - - „ Great Britain -	5·40	·30	·55	6·25	2·27 5	·30	·55	3·12 5
Switzerland - - „ Modica - -	5·65	·30	·30	6·25	2·52 5	·30	·30	3·12 5
Turkey - - „ Direct - -	5·70	·30	·25	6·25	2·57 5	·30	·25	3·12 5

* If viâ Kotonou ·10 centimes extra, and Associated Companies' proportion decreased accordingly.

If owing to special direction of the sender, or to interruption, messages are transmitted viâ Cadiz, the extra outpayment will be 2·13 Fcs.; if viâ Kotonou 2·23 Fcs., and the Associated Companies' proportion decreased accordingly.

The tariff to places beyond Europe, in transit through Europe, is made up by the addition of the rate beyond Europe to destination to the rate to Europe, chargeable under this Agreement.

† These rates are subject to reduction for messages sent on behalf of any Government other than those mentioned in this Contract as may be from time to time agreed to by the Telegraph Company.

The THIRD SCHEDULE above referred to.

Table A.

Tariff per word for South African Traffic on and after the 1st day of April 1895, from Europe to the South African Colonies and States, viâ Durban (East Coast).

	Cape Colony.	Natal.	British South Africa Company.	British Bechuanaland.	Orange Free State.	South African Republic.	To Durban.	Total.
Ordinary:		*d.*	*d.*				*s.* *d.*	*s.* *d.*
Cape Colony, Capetown (Company's Office).	—	2	—	—	—	—	4 10	5 0
Cape Colony, other places	—	2	—	—	—	—	5 0	5 2
Natal, Durban (Company's Office)	—	—	—	—	—	—	5 0	5 0
Natal, other places	—	2	—	—	—	—	5 0	5 2
British South Africa Company	—	2	3	—	—	—	5 0	5 5
British Bechuanaland	—	2	—	—	—	—	5 0	5 2
Orange Free State	—	2	—	—	—	—	5 0	5 2
South African Republic	—	2	—	—	—	—	5 0	5 2
Bechuanaland Protectorate	—	2	—	—	—	—	5 0	5 2
Basutoland	—	2	—	—	—	—	5 0	5 2
Zululand	—	2	—	—	—	—	5 0	5 2
Government:								
Cape Colony, Capetown (Company's Office).	—	—	—	—	—	—	2 6	2 6
Cape Colony, other places	—	—	—	—	—	—	2 6	2 6
Natal, Durban (Company's Office)	—	—	—	—	—	—	2 6	2 6
Natal, other places	—	—	—	—	—	—	2 6	2 6
British South Africa Company	—	—	—	—	—	—	2 6	2 6
British Bechuanaland	—	—	—	—	—	—	2 6	2 6
Orange Free State	—	—	—	—	—	—	2 6	2 6
South African Republic	—	—	—	—	—	—	2 6	2 6
Bechuanaland Protectorate	—	—	—	—	—	—	2 6	2 6
Basutoland	—	—	—	—	—	—	2 6	2 6
Zululand	—	—	—	—	—	—	2 6	2 6
Press:								
Cape Colony, Capetown (Company's Office).	—	½	—	—	—	—	1 5½	1 6
Cape Colony, other places	—	½	—	—	—	—	1 6	1 6½
Natal, Durban (Company's Office)	—	—	—	—	—	—	1 6	1 6
Natal, other places	—	½	—	—	—	—	1 6	1 6½
British South Africa Company	—	½	¾	—	—	—	1 6	1 7¼
British Bechuanaland	—	½	—	—	—	—	1 6	1 6½
Orange Free State	—	½	—	—	—	—	1 6	1 6½
South African Republic	—	½	—	—	—	—	1 6	1 6½
Bechuanaland Protectorate	—	½	—	—	—	—	1 6	1 6½
Basutoland	—	½	—	—	—	—	1 6	1 6½
Zululand	—	½	—	—	—	—	1 6	1 6½

The THIRD SCHEDULE above referred to.

Table B.

Tariff per word for South African Traffic on and after the 1st day of April 1895, from the South African Colonies and States to Europe, viâ Durban (East Coast).

—	Cape Colony.	Natal.	Basuto-land.	British South Africa Com-pany.	British Bechua-naland.	Orange Free State.	South African Repub-lic.	To Durban.	Total.
	d.	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*s.* *d.*	*s.* *d.*
Ordinary:									
Cape Colony, Capetown (Company's Office).	2	—	—	—	—	—	—	4 10	5 0
Cape Colony, other places	2	—	—	—	—	—	—	5 0	5 2
Natal, Durban (Company's Office)	—	—	—	—	—	—	—	5 0	5 0
Natal, other places	—	2	—	—	—	—	—	5 0	5 2
British South Africa Company	—	—	—	3	2	—	—	5 0	5 5
British Bechuanaland	—	—	—	—	2	—	—	5 0	5 2
Orange Free State	—	—	—	—	—	2	—	5 0	5 2
South African Republic	—	—	—	—	—	—	2	5 0	5 2
Bechuanaland Protectorate	—	—	—	2	—	—	—	5 0	5 2
Basutoland	—	—	2	—	—	—	—	5 0	5 2
Zululand	—	2	—	—	—	—	—	5 0	5 2
Government:									
Cape Colony, Capetown (Company's Office).	—	—	—	—	—	—	—	2 6	2 6
Cape Colony, other places	—	—	—	—	—	—	—	2 6	2 6
Natal, Durban (Company's Office)	—	—	—	—	—	—	—	2 6	2 6
Natal, other places	—	—	—	—	—	—	—	2 6	2 6
British South Africa Company	—	—	—	—	—	—	—	2 6	2 6
British Bechuanaland	—	—	—	—	—	—	—	2 6	2 6
Orange Free State	—	—	—	—	—	—	—	2 6	2 6
South African Republic	—	—	—	—	—	—	—	2 6	2 6
Bechuanaland Protectorate	—	—	—	—	—	—	—	2 6	2 6
Basutoland	—	—	—	—	—	—	—	2 6	2 6
Zululand	—	—	—	—	—	—	—	2 6	2 6
Press:									
Cape Colony, Capetown (Company's Office).	½	—	—	—	—	—	—	1 5½	1 6
Cape Colony, other places	½	—	—	—	—	—	—	1 6	1 6½
Natal, Durban (Company's Office)	—	—	—	—	—	—	—	1 6	1 6
Natal, other places	—	½	—	—	—	—	—	1 6	1 6½
British South Africa Company	—	—	—	¾	½	—	—	1 6	1 7¼
British Bechuanaland	—	—	—	—	½	—	—	1 6	1 6½
Orange Free State	—	—	—	—	—	½	—	1 6	1 6½
South African Republic	—	—	—	—	—	—	½	1 6	1 6½
Bechuanaland Protectorate	—	—	—	½	—	—	—	1 6	1 6½
Basutoland	—	—	½	—	—	—	—	1 6	1 6½
Zululand	—	½	—	—	—	—	—	1 6	1 6½

The THIRD SCHEDULE above referred to.

Table C.

Tariff per word for South African Traffic on and after the 1st day of April 1895, from Europe to the South African Colonies and States, viâ Capetown (West Coast).

—	Cape Colony.	Natal.	British South Africa Company.	British Bechuanaland.	Orange Free State.	South African Republic.	To Capetown.	Total.
	d.		*d.*				*s.* *d.*	*s.* *d.*
Ordinary:								
Cape Colony, Capetown (Company's Office).	—	—	—	—	—	—	5 0	5 0
Cape Colony, other places	2	—	—	—	—	—	5 0	5 2
Natal, Durban (Company's Office)	2	—	—	—	—	—	4 10	5 0
Natal, other places	2	—	—	—	—	—	5 0	5 2
British South Africa Company	2	—	3	—	—	—	5 0	5 5
British Bechuanaland	2	—	—	—	—	—	5 0	5 2
Orange Free State	2	—	—	—	—	—	5 0	5 2
South African Republic	2	—	—	—	—	—	5 0	5 2
Bechuanaland Protectorate	2	—	—	—	—	—	5 0	5 2
Basutoland	2	—	—	—	—	—	5 0	5 2
Zululand	2	—	—	—	—	—	5 0	5 2
Government:								
Cape Colony, Capetown (Company's Office).	—	—	—	—	—	—	2 6	2 6
Cape Colony, other places	—	—	—	—	—	—	2 6	2 6
Natal, Durban (Company's Office)	—	—	—	—	—	—	2 6	2 6
Natal, other places	—	—	—	—	—	—	2 6	2 6
British South Africa Company	—	—	—	—	—	—	2 6	2 6
British Bechuanaland	—	—	—	—	—	—	2 6	2 6
Orange Free State	—	—	—	—	—	—	2 6	2 6
South African Republic	—	—	—	—	—	—	2 6	2 6
Bechuanaland Protectorate	—	—	—	—	—	—	2 6	2 6
Basutoland	—	—	—	—	—	—	2 6	2 6
Zululand	—	—	—	—	—	—	2 6	2 6
Press:								
Cape Colony, Capetown (Company's Office.	—	—	—	—	—	—	1 6	1 6
Cape Colony, other places	½	—	—	—	—	—	1 6	1 6½
Natal, Durban (Company's Office)	½	—	—	—	—	—	1 5½	1 6
Natal, other places	½	—	—	—	—	—	1 6	1 6½
British South Africa Company	½	—	¾	—	—	—	1 6	1 7¼
British Bechuanaland	½	—	—	—	—	—	1 6	1 6½
Orange Free State	½	—	—	—	—	—	1 6	1 6½
South African Republic	½	—	—	—	—	—	1 6	1 6½
Bechuanaland Protectorate	½	—	—	—	—	—	1 6	1 6½
Basutoland	½	—	—	—	—	—	1 6	1 6½
Zululand	½	—	—	—	—	—	1 6	1 6½

The THIRD SCHEDULE above referred to.

Table D.

Tariff per word for South African Traffic on and after the 1st day of April 1895, from the South African Colonies and States to Europe, viâ Capetown (West Coast).

—	Cape Colony.	Natal.	Basuto-land.	British South Africa Com-pany.	British Bechua-naland.	Orange Free State.	South African Re-public.	From Cape-town.	Total.
	d.	*d.*	*d.*	*d.*	*d.*	*d.*	*d.*	*s.* *d.*	*s.* *d.*
Ordinary:									
Cape Colony, Capetown (Company's Office).	—	—	—	—	—	—	—	5 0	5 0
Cape Colony, other places	2	—	—	—	—	—	—	5 0	5 2
Natal, Durban (Company's Office)	—	2	—	—	—	—	—	4 10	5 0
Natal, other places	—	2	—	—	—	—	—	5 0	5 2
British South Africa Company	—	—	—	3	2	—	—	5 0	5 5
British Bechuanaland	—	—	—	—	2	—	—	5 0	5 2
Orange Free State	—	—	—	—	—	2	—	5 0	5 2
South African Republic	—	—	—	—	—	—	2	5 0	5 2
Bechuanaland Protectorate	—	—	—	2	—	—	—	5 0	5 2
Basutoland	—	—	2	—	—	—	—	5 0	5 2
Zululand	—	2	—	—	—	—	—	5 0	5 2
Government:									
Cape Colony, Capetown (Company's Office).	—	—	—	—	—	—	—	2 6	2 6
Cape Colony, other places	—	—	—	—	—	—	—	2 6	2 6
Natal, Durban (Company's Office)	—	—	—	—	—	—	—	2 6	2 6
Natal, other places	—	—	—	—	—	—	—	2 6	2 6
British South Africa Company	—	—	—	—	—	—	—	2 6	2 6
British Bechuanaland	—	—	—	—	—	—	—	2 6	2 6
Orange Free State	—	—	—	—	—	—	—	2 6	2 6
South African Republic	—	—	—	—	—	—	—	2 6	2 6
Bechuanaland Protectorate	—	—	—	—	—	—	—	2 6	2 6
Basutoland	—	—	—	—	—	—	—	2 6	2 6
Zululand	—	—	—	—	—	—	—	2 6	2 6
Press:									
Cape Colony, Capetown (Company's Office).	—	—	—	—	—	—	—	1 6	1 6
Cape Colony, other places	½	—	—	—	—	—	—	1 6	1 6½
Natal, Durban (Company's Office)	—	½	—	—	—	—	—	1 5½	1 6
Natal, other places	—	½	—	—	—	—	—	1 6	1 6½
British South Africa Company	—	—	—	¾	½	—	—	1 6	1 7¼
British Bechuanaland	—	—	—	—	½	—	—	1 6	1 6½
Orange Free State	—	—	—	—	—	½	—	1 6	1 6½
South African Republic	—	—	—	—	—	—	½	1 6	1 6½
Bechuanaland Protectorate	—	—	—	½	—	—	—	1 6	1 6½
Basutoland	—	—	½	—	—	—	—	1 6	1 6½
Zululand	—	½	—	—	—	—	—	1 6	1 6½

(2.) Agreement, dated the 10th of July 1895, between the Treasury and the Eastern and South African Telegraph Company.

This Agreement made the tenth day of July One thousand eight hundred and ninety-five and made **Between** THE HONOURABLE EDWARD GEORGE VILLIERS STANLEY M.P. commonly called LORD STANLEY and Mr. WILLIAM HAYES FISHER M.P. two of the Lords Commissioners of Her Majesty's Treasury for and on behalf of Her Majesty's Government of the first part and THE EASTERN AND SOUTH AFRICAN TELEGRAPH COMPANY LIMITED (hereinafter called "the Telegraph Company") of the second part being supplemental to an Agreement made the ninth day of May One thousand eight hundred and seventy-nine between Rowland Winn Esquire M.P. and the Hon. John Henry Crichton M.P. commonly called Viscount Crichton two of the Lords Commissioners of Her Majesty's Treasury for and on behalf of Her Majesty's Government of the one part and the Eastern Telegraph Company Limited and the Telegraph Construction and Maintenance Company Limited of the other part (which Agreement is hereinafter referred to as the Principal Agreement) also to another Agreement made the twenty-ninth day of March One thousand eight hundred and ninety-three between Thomas Edward Ellis and Richard Knight Causton Esquires two of the Lords Commissioners of Her Majesty's Treasury for and on behalf of Her Majesty's Government of the one part and the Telegraph Company of the other part (which Agreement is hereinafter referred to as the second Principal Agreement).

Whereas the Telegraph Company own a submarine telegraph line on the East Coast of Africa from Durban in the Colony of Natal to Delagoa Bay and thence to Mozambique and thence to Zanzibar and thence to Aden and a submarine telegraph line between Zanzibar and Mombasa and a submarine telegraph line between Zanzibar the Seychelles and Mauritius and the first-mentioned submarine telegraph line is connected at Aden with certain other submarine telegraph lines to Europe belonging to other Companies or Administrations.

And whereas it has been proposed by Her Majesty's Government that the existing rates charged for telegrams between Zanzibar and Mombasa on the one side and Europe on the other viâ Aden-Suez and the rates charged viâ Aden-Suez for Government telegrams (as hereinafter defined) between Great Britain and Ireland on the one side and Zanzibar Mombasa the Seychelles Mauritius Mozambique and Delagoa Bay on the other shall be reduced on the terms hereinafter contained.

Now these presents witness and it is hereby agreed and declared as follows:—

1. The Telegraph Company will on and after the first day of April One thousand eight hundred and ninety-five transmit or procure the transmission of Private and Press telegrams between Europe on the one side and the Company's terminal stations at Zanzibar and Mombasa on the other viâ Aden-Suez at rates not exceeding the rates following that is to say—

	s.	*d.*	
Private telegrams - -	5	0	a word.
Press telegrams - -	1	6	a word.

2. The Telegraph Company will as from the first January One thousand eight hundred and ninety-five transmit or procure the transmission of Government telegrams (as hereinafter defined) via Aden-Suez between Great Britain and Ireland on the one side and Zanzibar Mombasa the Seychelles Mauritius Mozambique and Delagoa Bay on the other at a rate not exceeding two shillings and sixpence a word.

3. Her Majesty's Government will in consideration of these presents on and after the first day of January One thousand nine hundred pay or cause to be paid to the Telegraph Company in London for a period of ten years to commence from that date the annual subsidy or sum of three thousand five hundred pounds.

4. The said annual subsidy or yearly sum shall be paid by Her Majesty's Treasury out of moneys to be provided by Parliament by quarterly payments at the offices of the Telegraph Company in London the first payment thereof to be made at the termination of three calendar months from and after the first day of January One thousand nine hundred and such annual subsidy or yearly sum shall be independent of any other subsidy or subsidies which may be granted to the Telegraph Company in respect of the said lines or either of them.

5. The payment of such annual subsidy or yearly sum shall be conditional on telegraphic communication between the terminal stations in Great Britain and Zanzibar being in good working order and condition so that telegrams may be transmitted in the ordinary course of business. Provided nevertheless that in the event of interruption a period of six months shall be allowed for repairs before the annual subsidy or yearly sum shall cease to be paid. At the expiration of the period aforesaid the annual subsidy or yearly sum shall cease to be payable and shall recommence when such lines shall again be in good working order as aforesaid. Provided always that if the aforesaid period shall be extended by Her Majesty's Government the annual subsidy or yearly sum shall not cease to be payable until after the expiration of the extended period.

6. By Government telegrams are meant political or administrative telegrams sent from or to Her Majesty Her Majesty's Principal Secretary of State for the Colonies or any Government Department in the United Kingdom.

7. By Press telegrams are meant telegrams addressed to newspapers duly published in accordance with the respective laws relating to the publication of newspapers in force in the United Kingdom or the Colonies or countries in which they are respectively published and intended in good faith for publication in full in such newspapers and shall include only such as are intelligible and written in English or French in plain language and without the use of cypher code groups of figures or letters or words of concealed meaning.

8. Nothing in this Agreement contained shall prejudice the right of the Telegraph Company at any time to reduce the charge for telegrams between Europe and Zanzibar or Mombasa and at pleasure to raise it subject to the maximum limits fixed by this Agreement. Provided always that the Telegraph Company shall not during the continuance of this Agreement charge a higher rate for telegrams between the United Kingdom and the terminal stations at Zanzibar and Mombasa than that charged by them between any other place in Europe and such terminal stations.

9. In the event of the full rates for telegrams between Zanzibar Mombasa the Seychelles Mauritius Mozambique and Delagoa Bay on the one side and Europe on the other viâ Aden-Suez being at any time reduced by the Telegraph Company the charges per word for Government telegrams shall not exceed the full outpayments for the time being charged by Governments and Administrations and one-half of the rate retained by the Telegraph Company and its Associated Companies for their own use and benefit. Provided always that the rate so charged per word for Government telegrams shall in no case exceed the amount set out in Article two hereof as the rate for such telegrams.

10. Except as by this Agreement expressly provided nothing in this Agreement shall alter prejudice or affect the provisions contained in the Principal Agreement or the Second Principal Agreement or either of them.

11. These presents are subject to ratification by the Parliament of the United Kingdom and if the same are not ratified and approved within six months from the date hereof either party may by notice in writing to the other rescind this Agreement and neither party shall have any claim against the other under or in respect of any of the provisions hereof.

In witness whereof the said Lords Commissioners of Her Majesty's Treasury (on behalf of Her Majesty's Government) have hereunto set their hands and seals and the Eastern and South African Telegraph Company Limited have caused their Common Seal to be affixed the day and year first above written.

Signed sealed and delivered by the Honourable Edward George Villiers Stanley M.P. commonly called Lord Stanley and Mr. William Hayes Fisher M.P. the said Lords Commissioners of Her Majesty's Treasury in the presence of
THOMAS JOY
Witness to the signature of Lord Stanley.
THOS. ANSELL
Witness to the signature of Mr. W. Hayes Fisher.

STANLEY. L.S.

W. H. FISHER. L.S.

The Common Seal of the Eastern and South African Telegraph Company Limited was hereunto affixed in the presence of
JOHN PENDER
Chairman.
GEORGE DRAPER
Secretary.

Seal of the Eastern and South African Telegraph Company, Limited.

(3.) Treasury Minute dated 21st August, 1895.

My Lords have before them two Agreements, dated respectively the 9th and 10th July 1895, entered into—

1. By their Board, the Colonial Governments of the Cape of Good Hope and Natal, and the British South Africa Company, respectively, with the Eastern and South African Telegraph Company;

2. By their Board with the same Telegraph Company; providing for a reduction in the charges for telegrams between South Africa, certain places on the East Coast of Africa, Mauritius, and Seychelles on the one hand and Europe on the other.

The rates per word previously payable varied from 7*s.* 9*d.* to 8*s.* 11*d.* in the case of ordinary telegrams and from 5*s.* 9*d.* to 6*s.* 4*d.* in the case of Government telegrams, and the Telegraph Company has undertaken, under Agreement No. 1, to reduce the rates in the case of the South African traffic by both the East and West Coast routes to the rates specified in the Schedules annexed to that Agreement, which are approximately 5*s.* a word for ordinary, 2*s.* 6*d.* for Government, and 1*s.* 6*d.* for Press telegrams respectively.

Notwithstanding the date named in Clause 1 of the Agreement the reduction in the case of Government telegrams will, as matter of fact, take effect as from the 1st January 1895.

Agreement No. 2, which relates to places on the East Coast of Africa, &c., and is limited in its operation to the East Coast route, will also take effect in the case of Government telegrams as from 1st January 1895.

Her Majesty's Government, the Contracting Colonies, and the British South Africa Company have undertaken under Agreement No. 1 to grant as from December 1899 a subsidy, payable for ten years, of 17,000*l.* per annum, whereof the Imperial share will be 8,750*l.* per annum. As against this charge Her Majesty's Government and the other parties to the contract will become entitled during the last five years of the period to take a share (not exceeding 17,000*l.*) of any excess in the annual net receipts of the Telegraph Company from the South African traffic over and above the sum of 180,000*l.* Under Agreement No. 2 Her Majesty's Government will grant to the Telegraph Company an annual subsidy of 3,500*l.*, payable for ten years as from the 1st January 1900.

My Lords, having regard to the extent of the telegraphic business of the Government with South and East Africa, and to the saving which will accrue from the reduction in the charges for Government telegrams, consider that they are justified in asking Parliament to ratify the Agreements in question.

My Lords approve and direct that a copy of this Minute be presented to Parliament with copies of the Agreements accordingly.

TELEGRAPHS (SOUTH AND EAST AFRICA).

RETURN

To an Order of the Honourable The House of Commons, dated 30 August 1895;—

for,

Copies "of Agreements (1) dated the 9th day "of July 1895, between the Treasury, the "Colonial Governments of the Cape of "Good Hope and Natal, and the British "South Africa Company respectively and "the Eastern and South African Tele-"graph Company; and (2) dated the 10th "day of July 1895, between the Treasury "and the same Telegraph Company, pro-"viding for a reduction in the charges for "telegrams between South Africa, certain "places on the East Coast of Africa, "Mauritius, and Seychelles on the one "hand and Europe on the other, and of "Treasury Minute thereon."

Treasury Chambers, 30th August 1895. } R. W. HANBURY.

(Mr. Hanbury.)

Ordered, by The House of Commons, *to be Printed,* 30 *August* 1895.

[*Price* 2½*d. Under* 3 *ozs.*]

445.—Sess. 2.

TREASURY CHEST:

1893-94.

AN ACCOUNT showing all the SUMS which have been Received into the TREASURY CHEST, and which have been Paid out of the same, between the 1st April 1893 and the 31st March 1894, and of the LIABILITIES and ASSETS of the TREASURY CHEST on the latter Day; together with the REPORT of the Comptroller and Auditor General thereon.

Treasury Chambers,
9 February 1895.

JOHN T. HIBBERT.

(PRESENTED PURSUANT TO ACT 40 & 41 VICT. c. 45, s. 4.)

Ordered, by The House of Commons, *to be Printed*,
12 *February* 1895.

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AN ACCOUNT showing all the Sums which have been Received into the 1st April 1893 and the 31st March 1894; prepared

Dr.

	£. s. d.	£. s. d.
CASH BALANCE on 1st April 1893:		
Cash in the hands of the Paymaster General and in various Treasury Chests abroad, as shown in the Explanatory Statement of the Cash Balance in the Treasury Chest Account for 1892–93	- - -	874,522 10 9
1.—MONEY RAISED IN 1893–94.		
CONSIGNMENT OF SPECIE:		
Sums received from England at the various Stations abroad	*39,150 - -	
TREASURY BILLS:		
Bills drawn upon Her Majesty's Treasury by Treasury Chest Officers abroad	1,072,093 1 8	
TELEGRAPHIC TRANSFERS:		
Advances by Local Banks: £.		
Egypt 270,000		
Malta 817,000		
	1,087,000 - -	
CAPE OF GOOD HOPE GOVERNMENT:		
Advances to Chest at Cape Town	488,000 - -	
		2,686,243 1 8
2.—SUMS RECEIVED INTO THE TREASURY CHESTS ABROAD FOR REMITTANCE, &c.		
ARMY SERVICES	430,491 1 7	
NAVY SERVICES	261 6 -	
POST OFFICE REPAYMENTS	94,812 4 -	
INTERCOLONIAL POSTAGE	1,182 2 8	
CONVICT ESTABLISHMENTS	8 17 -	
ROYAL IRISH CONSTABULARY	11 13 8	
CONSULAR SERVICES	1,375 - -	
COLONIAL OFFICE SERVICES	107 17 5	
COLONIAL REMITTANCES TO CROWN AGENTS	46,031 17 5	
TRANSVAAL DEBT (INTEREST AND SINKING FUND)	15,074 17 8	
WEST AFRICAN CABLE	1,300 - -	
PROCEEDS OF UNCLAIMED WRECKS	25 5 8	
COPYRIGHT IN THE COLONIES	28 18 11	
BRITISH SEAMEN ABROAD	47 9 7	
NET PROFIT in 1893–94 on transactions connected with the raising of Money for the various Treasury Chests (*vide* page 10)	9,213 13 3	
		599,882 4 10
Carried forward	£.	4,160,647 17 3

* Includes 5,000*l.* which was refunded to Paymaster General without having been shipped.

TREASURY CHEST, and which have been Paid out of the same, between the by the Treasury, pursuant to the Act 40 & 41 Vict. c. 45.

Cr.

	£. s. d.	£. s. d.
1.—PAYMENTS ON ACCOUNT OF MONEY RAISED IN 1893-94.		
CONSIGNMENT OF SPECIE:		
Remittance of Specie from England to various Chests Abroad	*39,650 – –	
TREASURY BILLS:		
Bills paid in London by Paymaster General	1,071,542 1 8	
TELEGRAPHIC TRANSFERS:		
Repayment in London of Bank Advances to Chests in Malta and Egypt	1,087,000 – –	
CAPE OF GOOD HOPE GOVERNMENT:		
Repayment in London of Advances to Chest at Cape Town	488,000 – –	
		2,686,192 1 8
2.—PAYMENTS IN RESPECT OF SUMS DEPOSITED IN THE VARIOUS TREASURY CHESTS FOR REMITTANCE, &c.		
POST OFFICE REPAYMENTS	113,960 14 11	
INTERCOLONIAL POSTAGE	1,182 2 8	
CONSULAR SERVICES	4,026 17 6	
COLONIAL GOVERNMENT REMITTANCES TO CROWN AGENTS	44,112 14 1	
TRANSVAAL DEBT	15,093 15 –	
WEST AFRICAN CABLE	1,300 – –	
PROCEEDS OF UNCLAIMED WRECKS	25 5 8	
COPYRIGHT IN THE COLONIES	71 12 8	
PAYMENT into Her Majesty's Exchequer of the Net Gain in 1892-93 on transactions connected with the raising of money for the various Treasury Chests	14,787 3 6	
PAYMENT into Her Majesty's Exchequer on the reduction of the Treasury Chest Fund Balance from 1,000,000*l.* to 700,000*l.*, in pursuance of the Act 56 & 57 Vict. c. 18	300,000 – –	
		494,560 6 –
Carried forward £.		3,180,752 7 8

* 5,000*l.* of this was not shipped, but refunded to Paymaster General.

Dr. AN ACCOUNT showing all the Sums which have been Received into the Treasury Chest, and

	£. s. d.	£. s. d.
Brought forward - - -	- - -	4,160,647 17 3
3.—SUMS RECEIVED OUT OF VOTES OF PARLIAMENT, &c., IN REPAYMENT OF ADVANCES FROM THE TREASURY CHEST.		
ARMY SERVICES - - - - - - - - - - -	1,758,718 11 6	
NAVY SERVICES - - - - - - - - - - -	928,511 1 –	
NAVY AND CIVIL NON-EFFECTIVE SERVICES - - - - -	9,732 9 3	
CONSULAR BUILDINGS - - - - - - - - - -	666 13 4	
CONVICT ESTABLISHMENTS - - - - - - - - -	528 10 10	
ROYAL IRISH CONSTABULARY PENSIONS - - - - - -	2,153 15 8	
CONSULAR SERVICES - - - - - - - - - -	30,000 – –	
COLONIAL OFFICE SERVICES - - - - - - - - -	123,449 6 1	
LIBERATED AFRICANS - - - - - - - - - -	19 11 2	
CUSTOMS SUPERANNUATIONS - - - - - - - - -	507 11 4	
INLAND REVENUE PENSIONS - - - - - - - -	46 12 3	
STATIONERY OFFICE - - - - - - - - - -	– 1 1	
CROFTERS' COLONIZATION BOARD - - - - - - - -	353 2 2	
DOMINION GOVERNMENT OF CANADA - - - - - - -	250 14 3	
OIL RIVERS PROTECTORATE - - - - - - - -	7,701 11 11	
ST. HELENA GOVERNMENT - - - - - - - - -	24 15 –	
		2,862,664 6 10
TOTAL - - - £.		7,023,312 4 1

Treasury Chambers,
8 January 1895.

I certify that this Account has been compared with the

Exchequer and Audit Department,
31 January 1895.

Examined,
R. Lennox Woods.

which have been Paid out of the same, between 1st April 1893 and 31st March 1894—*continued.* *Cr.*

	£. s. d.	£. s. d.
Brought forward - - -	- - -	3,180,752 7 8
3.—ADVANCES FROM THE TREASURY CHEST IN 1893-94, TO BE REPAID OUT OF VOTES OF PARLIAMENT, &c.		
Army Services - - - - - - - - - - -	2,147,773 15 9	
Navy Services - - - - - - - - - - -	922,790 1 11	
Navy and Civil Non-Effectives - - - - - -	9,844 19 1	
Consular Buildings - - - - - - - - - -	666 13 4	
Convict Establishments - - - - - - - - - -	528 2 7	
Royal Irish Constabulary Pensions - - - - -	2,103 11 5	
Consular Services - - - - - - - - - -	22,272 2 4	
Colonial Office Services - - - - - - - - -	177,685 3 –	
Liberated Africans - - - - - - - - - -	13 2 6	
Customs Superannuations - - - - - - - - -	506 7 2	
Inland Revenue Pensions - - - - - - - -	14 2 3	
Stationery Office - - - - - - - - - -	– – 7	
Crofters' Colonization Board - - - - - - - -	382 2 5	
Government of India - - - - - - - - - -	4 18 8	
Dominion Government of Canada - - - - - - -	237 11 –	
		3,284,822 14 –
Cash Balance on 31st March 1894 (*vide* page 8) - - - - -		557,737 2 5
Total - - - £.		7,023,312 4 1

E. W. Hamilton,
Accounting Officer.

Treasury Chest Account Books, and is correct.

C. L. Ryan,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

AN ACCOUNT showing the LIABILITIES and ASSETS

Dr.	LIABILITIES.					
		£.	s.	d.	£.	s. d.
TREASURY BILLS:						
Bills drawn by Treasury Chest Officers Abroad—Outstanding:						
Drawn in the Year 1887–88		81	–	–		
Ditto - 1890–91		100	–	–		
Ditto - 1891–92		50	–	–		
Ditto - 1892–93		1,105	–	–		
Ditto - 1893–94		68,547	–	–		
					69,883	– –
SUMS RECEIVED INTO THE TREASURY CHEST IN 1893–94 FOR REMITTANCE:						
POST OFFICE REPAYMENTS		19,812	4	–		
BRITISH SEAMEN ABROAD		47	9	7		
WEST INDIA ENCUMBERED ESTATES		44	8	10		
HIGH COURT OF ADMIRALTY		4	9	4		
CONSULAR SERVICES		1,891	12	8		
COLONIAL GOVERNMENT REMITTANCES TO CROWN AGENTS		3,719	3	4		
TRANSVAAL DEBT (INTEREST AND SINKING FUND)		7,528	–	2		
HER MAJESTY'S EXCHEQUER:						
Net Gain in 1893–94 on transactions connected with the raising of Money for the various Treasury Chests		9,213	13	3		
					42,261	1 2
BALANCE, being Surplus of Assets available on 31st March 1894 for carrying on the Service of the Treasury Chest					700,000	– –
	TOTAL	£.			812,144	1 2

Treasury Chambers,
8 January 1895.

of the TREASURY CHEST FUND on the 31st March 1894.

ASSETS.	£. s. d.	Cr. £. s. d.
CASH due by Officers acting as Paymasters for the Treasury Chest:		
Balance due by the Paymaster General and the various Treasury Chest Officers Abroad, on the 31st March 1894, as shown at the end of the General Account (page 5), and detailed in the Explanatory Statement of Cash Balances (page 8) - -	- - -	557,737 2 5
ADVANCES FROM THE TREASURY CHEST in 1893-94 due from VOTES OF PARLIAMENT and other Sources:		
ARMY SERVICES - - - - - - - - - -	27,372 14 2	
NAVY SERVICES - - - - - - - - - -	97,528 15 11	
NAVY AND CIVIL NON-EFFECTIVES - - - - -	335 6 10	
CONVICT ESTABLISHMENTS - - - - - - -	122 4 9	
ROYAL IRISH CONSTABULARY PENSIONS - - - - -	488 9 4	
COLONIAL OFFICE SERVICES - - - - - - -	126,304 7 7	
LIBERATED AFRICANS - - - - - - - - -	1 6 7	
CUSTOMS SUPERANNUATIONS - - - - - - - -	108 17 1	
STATIONERY OFFICE - - - - - - - - -	- - 7	
CROFTERS' COLONIZATION BOARD - - - - - -	95 12 3	
GOVERNMENT OF INDIA - - - - - - - -	4 18 8	
DOMINION GOVERNMENT OF CANADA - - - - -	44 5 -	
SPECIE in Transit from this Country to the Nova Scotia Chest -	2,000 - -	
		254,406 18 9
	TOTAL - - - £.	812,144 1 2

E. W. Hamilton,
Accounting Officer.

EXPLANATORY STATEMENT of the CASH BALANCES on the 31st March 1894.

STATIONS.	Balances on 1st April 1893.	Receipts during Year to 31st March 1894.	Payments during Year to 31st March 1894.	Balances on 31st March 1894.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Paymaster General - - - - - -	644,508 17 7	2,867,894 14 1	3,179,923 18 4	332,479 13 4
Treasury Chest Officer at—				
Bermuda - - - - - -	23,884 14 7	173,460 10 1	171,580 11 7	25,764 13 1
Cape of Good Hope - - -	10,283 3 6	507,187 11 3	508,145 - 8	9,325 14 1
Ceylon - - - - - - -	10,539 - 8	118,027 17 2	119,566 12 11	9,000 4 11
Egypt - - - - - - -	19,175 4 -	290,054 6 1	280,345 15 7	28,883 14 6
Gibraltar - - - - - -	27,554 4 8	299,363 3 -	299,002 6 11	27,915 - 9
Hong Kong - - - - -	25,209 1 10	297,359 5 9	300,080 7 5	22,488 - 2
Jamaica - - - - - - -	*Vide* below.	—	—	—
Malta - - - - - - -	42,802 16 3	894,919 5 3	898,086 16 5	39,635 5 1
Mauritius - - - - - -	6,721 18 3	57,612 5 6	55,200 2 3	9,134 1 6
Natal - - - - - - -	4,047 15 11	116,732 16 2	116,255 19 3	4,524 12 10
Nova Scotia - - - - -	17,603 13 10	242,925 10 10	245,786 6 5	14,742 18 3
St. Helena - - - - -	1,274 1 6	17,547 4 4	16,479 19 9	2,341 6 1
Sierra Leone - - - - -	6,813 13 4	56,748 10 8	57,095 19 10	6,466 4 2
Straits Settlements - - - -	35,303 15 6	109,446 8 10	116,223 16 11	28,526 7 5
Tasmania - - - - - -	4,558 11 6	19,008 17 -	19,812 2 5	3,755 6 1
West Indies - - - - -	*Vide* below.	—	—	—
	880,280 12 11	6,068,288 6 -	6,383,585 16 8	564,983 2 3
Jamaica - - - - - - -	— 5,580 12 -	128,500 3 7	131,672 11 3	— 8,752 19 8
£.	874,700 - 11	6,196,788 9 7	6,515,258 7 11	556,230 2 7
West Indies - - - - -	— 177 10 2	99,757 12 2	98,073 2 2	1,506 19 10
£.	874,522 10 9	6,296,546 1 9	6,613,331 10 1	557,737 2 5

Treasury Chambers,
8 January 1895.

E. W. Hamilton,
Accounting Officer.

AN ACCOUNT of the LIABILITIES and ASSETS of the TREASURY CHEST FUND Outstanding on 31st March 1893, and still Outstanding on 31st March 1894.

LIABILITIES.

	£. s. d.	£. s. d.
1. TREASURY BILLS:		
Bills drawn by Treasury Chest Officers Abroad:		
Drawn in - 1887–88 - - - - - - -	81 – –	
Ditto - 1890–91 - - - - - - -	100 – –	
Ditto - 1891–92 - - - - - - -	50 – –	
Ditto - 1892–93 - - - - - - -	1,105 – –	
		1,336 – –
2. WEST INDIA ENCUMBERED ESTATES:		
Balance of Sums deposited in the Jamaica Chest and remaining there until claimed -		44 8 10
3. HIGH COURT OF ADMIRALTY:		
Sum deposited in the Bermuda Chest in July 1891 and remaining there until claimed - - - - - - - - - - - - - - - -		4 9 4
	£.	1,384 18 2

ASSET.

Nil.

Treasury Chambers,
8 January 1895.

E. W. Hamilton,
Accounting Officer.

PROFIT AND LOSS IN 1893-94.

	£. s. d.	£. s. d.	£. s. d.
PROFIT on Transactions connected with the raising of Money for the various Treasury Chests Abroad, viz.:—			
Premium on Treasury Bills:			
Bermuda	353 8 –		
Gibraltar	14,331 15 10		
Hong Kong	6,636 14 4		
Jamaica	505 – –		
Mauritius	699 14 5		
Sierra Leone	2 16 3		
West Indies	445 – –		
		22,974 8 10	
Interest on Bank Balances:			
Ceylon	219 – 4		
Egypt	141 17 3		
Gibraltar	281 15 7		
Hong Kong	4,091 12 6		
Mauritius	17 17 6		
Nova Scotia	170 15 11		
Straits Settlements	1,535 – 10		
		6,457 19 11	
Premium on Telegraphic Transfers:			
Egypt	322 10 –		
Malta	900 – –		
		1,222 10 –	
Premium on Remittances from Gibraltar Government to Crown Agents		1,234 15 4	
Premium on Remittances from Gibraltar Government to Postmaster General		943 13 8	
Premium on Remittances from Jamaica Government to Postmaster General		135 – –	
Premium on Remittances from St. Helena Government to Crown Agents		33 12 6	
Oil Rivers Protectorate: Interest on Sums advanced from Treasury Chest		481 1 6	
Gain on Conversion of Balances		213 8 9	
Gain by exchange at Gibraltar on Payments by Colonial Government		1 1 10	
Bermuda Stamp Duty on a Bond of Indemnity received from holder on issue to him of Bills to replace those lost		– 5 –	
Gain by exchange on Fractions, Ceylon, 2*d.*, Jamaica, 2*d.*		– – 4	
GROSS PROFIT in 1893-94			£. 33,697 17 8
Loss on Transactions connected with the raising of Money for the various Treasury Chests Abroad, viz.:—			
Discount on Treasury Bills:			
Ceylon	1,223 18 3		
Mauritius	627 12 3		
Nova Scotia	1,358 9 10		
		3,210 – 4	
Freight on Specie		549 1 8	
Loss on Conversion of Balances		19,170 3 10	
Bank Discount on Dollars advanced to Her Majesty's Consuls, &c., Hong Kong		937 18 5	
Bank Commission on Remittances to Natal		273 17 4	
Loss on Telegraphic Transfers, Egypt		326 17 6	
Stamp Duty on Treasury Bills, Mauritius		– 15 9	
Telegrams:—			
Bermuda	3 2 –		
Ceylon	– – 10		
Egypt	6 16 4		
Hong Kong	5 10 5		
		15 9 7	
GROSS LOSS in 1893-94			£. 24,484 4 5
NET PROFIT in 1893-94			£. 9,213 13 3

Treasury Chambers,
8 January 1895.

E. W. Hamilton,
Accounting Officer.

REPORT of the COMPTROLLER AND AUDITOR GENERAL upon the TREASURY CHEST ACCOUNT for the Year 1893–94, prepared in pursuance of the Act 40 & 41 Vict. c. 45, s. 4.

THE Treasury Chest Fund Act of 1877 limited the balance of the assets above the liabilities of the Treasury Chest Fund to one million pounds. The Act of 1893 (56 and 57 Vict., c. 18) substituted for this amount "such sum, not less than seven "hundred thousand pounds and not exceeding one million pounds, as the Treasury by "Minute, laid before Parliament from time to time, direct," and further provided that whenever any reduction was made in the limit of the said balance, any excess above the reduced limit should be paid into the Exchequer. Reduction of Balance.

In accordance with the terms of this Act the Treasury issued a Minute, dated 26th February 1894, directing that the full reduction authorised by the Act should be made, whereupon the sum of three hundred thousand pounds was transferred to the Exchequer.

2. I have to observe that the total balances in the hands of Treasury Chest Officers abroad on the 31st March 1894, show a net decrease of nearly 5,000*l.* Treasury Chest Officers, Reduction of Balance.

3. The net profit upon this service in the year 1892–93, amounting to 14,787*l.* 3*s.* 6*d.*, has been paid over to the Exchequer. Net Profit, 1892–93.

4. The net profit of the Treasury Chest in the year 1893–94 has been 9,213*l.* 13*s.* 3*d.*, a result mainly due to transactions at Gibraltar, where an arbitrary rate of 25.22 pesetas to the £. has been in force for a considerable time. I, however, understand that from the 1st of April 1894 this obsolete rating ceased, and that in future there will be an official rating fixed at the beginning of each quarter on the basis of the market rate during the preceding quarter. Net Profit, 1893–94.

C. L. Ryan,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Exchequer and Audit Department,
31 January 1895.

TREASURY CHEST:
1893–94.

AN ACCOUNT showing all the SUMS which have been Received into the TREASURY CHEST, and which have been Paid out of the same, between 1 April 1893 and 31 March 1894, and of the LIABILITIES and ASSETS of the TREASURY CHEST on the latter Day; together with the REPORT of the Comptroller and Auditor General thereon.

(*Presented pursuant to Act* 40 *&* 41 *Vict. c.* 45, *s.* 4.)

Ordered, by The House of Commons, *to be Printed,*
12 *February* 1895.

[*Price* 1½ *d.*]

39.

Under 2 *oz.*

ABSTRACT ACCOUNTS,

1893-94.

ABSTRACT ACCOUNTS of the COMMISSIONERS of HER MAJESTY'S WOODS, FORESTS, and LAND REVENUES, for the Year ended on the 31st March 1894; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(PRESENTED PURSUANT TO ACT 14 & 15 *VICT. c.* 42, *s.* 39.)

Ordered, by The House of Commons, *to be Printed,*
11 *February* 1895.

LONDON:
PRINTED FOR HER MAJESTY'S STATIONERY OFFICE,
BY EYRE AND SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.

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I.—AN ABSTRACT ACCOUNT showing the RECEIPT and EXPENDITURE of the
ended on the 31st March

Dr. "THE CAPITAL OF THE LAND REVENUE"

RECEIPT.	£. s. d.	£. s. d.	Cash. £. s. d.	Stock. £. s. d.
To Balances on the 1st April 1893			38,265 10 –	286,064 14 10
„ Sales of Estates	17,969 8 1			
Less, Debit	1,499 5 4			
		16,470 2 9		
„ Sales of Unimprovable Rents		11,810 1 2		
„ Sales of Encroachments in Wales		272 10 –		
„ Enfranchisements of Copyholds		1,803 11 –		
„ Sales of Land in the Royal Forests		123 11 6		
„ The Mines Account (per Act 29 & 30 Vict. c. 62)		20,835 16 5		
„ Dividends of Stock (Asgill House, Richmond)		42 11 5		
„ Miscellaneous Receipts		9,461 12 10		
„ Repayment of Advances for Permanent Improvements (per Act 29 & 30 Vict. c. 62)		15,306 12 11		
			76,126 10 –	
„ Two and three-quarters per Cent. Consolidated Stock: Produce of £. 61,801. 19. 5. Stock sold (*vide* per Contra)			61,222 – –	
„ Cash Invested: £. 10,000 invested in Two and three-quarters per Cent. Consolidated Stock			– – –	10,184 10 10
£. 42. 11. 5. invested in Two and three quarters per Cent. Consolidated Stock (Asgill House, Richmond) (*vide* per Contra)			– – –	43 – 1
		£.	175,614 – –	296,292 5 9

Commissioners of Her Majesty's Woods, Forests, and Land Revenues, for the Year 1894, on Account of—

(per Acts 10 Geo. 4, c. 50; 14 & 15 Vict. c. 42, and 29 & 30 Vict. c. 62). *Cr.*

EXPENDITURE.	£. s. d.	£. s. d.	Cash. £. s. d.	Stock. £. s. d.
By Purchases of Estates - - - - -		110,791 – –		
„ Redemption of Land Tax - - - -		263 7 2		
„ Purchase of Forestral Rights in the Royal Forests - - - - - - - -		120 – –		
„ Advances for Permanent Improvements (per Act 29 & 30 Vict. c. 62) - - -		11,978 16 8		
„ Miscellaneous Payments -	534 4 8			
Less, Credit - -	14 15 10			
		519 18 10		
			123,673 2 8	
„ Two and three-quarters per Cent. Consolidated Stock:				
Cost of £. 10,184. 10. 10. Stock purchased - - -			10,000 – –	
Cost of £. 43. 0. 1. Stock purchased (Asgill House, Richmond (*vide* per Contra) - - - - - -			42 11 5	
„ Cash Account:				
Two and three-quarters per Cent. Consolidated Stock sold for £. 61, 222 (*vide* per Contra) - - - - -			- - -	61,801 19 5
„ Balances on the 31st March 1894 - - - - - -			41,898 5 11	234,490 6 4
		£.	175,614 – –	296,292 5 9

II.—AN ABSTRACT ACCOUNT showing the RECEIPT and EXPENDITURE of the
ended on the 31st March

Dr. "THE INCOME OF THE LAND REVENUE"

RECEIPT.	£. s. d.	£. s. d.	Cash. £. s. d.	Stock. £. s. d.
I.—LAND REVENUE.				
To Balances on the 1st April 1893			12,764 17 3	386 5 5
„ Crown Rents	445,757 4 8			
Less, Debits	11,324 12 10			
		434,432 11 10		
„ The Mines Account (per Act 29 & 30 Vict. c. 62)		21,460 16 5		
„ Fines on the Renewal of Crown Leases		4,043 – –		
„ Office Charges for Conveyances, &c.	3,094 – 6			
Less, Debits	24 3 –			
		3,069 17 6		
„ Sales of Produce of Crown Estates	3,237 7 3			
Less, Debits	5 – –			
		3,232 7 3		
„ Interest of Money	7,382 2 2			
Less, Debits	8 9 11			
		7,373 12 3		
„ Interest of Purchase Moneys of Estates sold	9,824 17 7			
Less, Debits	50 12 2			
		9,774 5 5		
„ The Rolls Estate		1,475 – –		
„ Miscellaneous Receipts	7,666 11 11			
Less, Debits	4,496 18 –			
		3,169 13 11		
TOTAL RECEIPTS from "LAND REVENUE"		£.	488,031 4 7	
Carried forward		£.	500,796 1 10	386 5 5

Commissioners of Her Majesty's Woods, Forests, and Land Revenues, for the Year 1894, on Account of—

(per Acts 10 Geo. 4, c. 50; 14 & 15 Vict. c. 42, and 29 & 30 Vict. c. 62). *Cr.*

EXPENDITURE.	£. s. d.	£. s. d.	Cash. £. s. d.	Stock. £. s. d.
I.—LAND REVENUE.				
By Salaries and Percentages of Receivers, &c.	6,276 – 10			
Less, Credits	71 12 2	6,204 8 8		
„ Incidental Expenses of Receivers, &c.	403 18 7			
Less, Credits	1 5 7	402 13 –		
„ Surveys, Plans, &c. of Crown Property	3,736 3 6			
Less, Credits	3 13 6	3,732 10 –		
„ Repairs of Crown Estates	23,942 4 –			
Less, Credits	12,282 4 10	11,659 19 2		
„ Repayment of Advances for Permanent Improvements (per Act 29 & 30 Vict. c. 62)		15,306 12 11		
„ Property Tax allowed to Crown Tenants	£. s. d. 10,544 3 7			
Less, Credits	1 9 1	10,542 14 6		
„ Rates and Taxes on Crown Property	6,437 17 2			
Less, Credits	16 19 10	6,420 17 4		
„ Kensington Palace Gardens Estate	995 15 1			
Less, Credits	724 18 11	270 16 2		
„ The Rolls Estate		40 19 6		
„ Fixed Charges, Stipends, and Allowances		636 – 3		
„ Donations to Churches, Schools, &c.		1,909 5 9		
„ Miscellaneous Payments	£. s. d. 10,147 15 3			
Less, Credits	4,548 12 7	5,599 2 8		
TOTAL EXPENDITURE for "LAND REVENUE"		£.	62,725 19 11	
Carried forward		£.	62,725 19 11	—

Dr. II.—An Abstract Account of the "Income of the Land Revenue,"

RECEIPT.					Cash.			Stock.		
					£.	s.	d.	£.	s.	d.
Brought forward					500,796	1	10	386	5	5
II.—WINDSOR PARKS AND WOODS.										
				£. s. d.						
To Windsor Parks and Woods				5,310 10 2						
Less, Debits				83 5 –						
					5,227	5	2			
III.—ROYAL FORESTS AND WOODLANDS.										
	£. s. d.			£. s. d.						
To New Forest	10,619 2 –									
Less, Debits	60 – 7									
				10,559 1 5						
„ Dean Forest	8,360 1 9									
Less, Debits	53 18 6									
				8,306 3 3						
„ Highmeadow Woods				3,378 9 6						
	£. s. d.									
„ Alice Holt Woods	1,269 6 3									
Less, Debits	3 2 2									
				1,266 4 1						
„ Woolmer Estate	727 18 5									
Less, Debits	– 18 2									
				727 – 3						
„ Bere Woods	1,008 16 3									
Less, Debits	1 16 2									
				1,007 – 1						
„ Parkhurst Woods	574 9 7									
Less, Debits	2 14 8									
				571 14 11						
Total Receipts from "Royal Forests and Woodlands"				£.	25,815	13	6			
To Securities purchased:										
Two and three quarters per Cent. Consolidated Stock								10	16	4
				£.	531,839	–	6	397	1	9

for the Year ended on the 31st March 1894—*continued.* *Cr.*

EXPENDITURE.	£. s. d.	£. s. d.	Cash. £. s. d.	Stock. £. s. d.
Brought forward			62,725 19 11	—
II.—WINDSOR PARKS AND WOODS.				
By Windsor Parks and Woods	22,670 13 4			
Less, Credits	87 12 5			
			22,583 – 11	
III.—ROYAL FORESTS AND WOODLANDS.				
By New Forest	9,942 8 7			
Less, Credits	51 10 –			
		9,890 18 7		
„ Dean Forest		5,834 15 9		
„ Highmeadow Woods		1,221 – 8		
„ Alice Holt Woods		651 11 9		
„ Woolmer Estate		217 10 –		
„ Bere Woods		567 15 9		
„ Parkhurst Woods		931 19 9		
TOTAL EXPENDITURE for "ROYAL FORESTS and WOODLANDS"		£.	19,315 12 3	
TOTAL EXPENDITURE for "WOODS, FORESTS, and LAND REVENUES"		£.	104,624 13 1	
By Consolidated Fund:				
For Amount paid over to the Exchequer in 1893–94, as Surplus Income			*420,000 – –	
„ Balances on the 31st March 1894			7,214 7 5	397 1 9
		£.	531,839 – 6	397 1 9

* This includes 1,434*l.* 0*s.* 6*d.*, the net receipts from the Rolls Estate for the year 1892–93.

AN ACCOUNT showing the RECEIPT and EXPENDITURE of the Commissioners of 31st March 1894,

"THE MINES ACCOUNT"

Dr.

RECEIPT.	England.	Wales.	Scotland.	Ireland.	Isle of Man.	TOTAL.
To RENTS and ROYALTIES:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Arrears, 1st April 1893 - -	2,116 1 2	183 3 1	185 7 4	70 8 –	– 1 –	2,555 – 7
Charge for the year 1893–94 -	35,185 1 6	7,704 17 11	1,951 9 –	31 2 6	3,975 5 1	48,847 16 –
TOTAL Sums receivable - £.	37,301 2 8	7,888 1 –	2,136 16 4	101 10 6	3,975 6 1	51,402 16 7
Deduct,—						
Allowances for short workings	647 9 10	- - -	- -	- -	- -	647 9 10
Rents and Royalties discharged	175 15 –	77 13 1	- -	40 6 –	- -	293 14 1
Repayments and Remissions -	915 10 4	47 19 6	- -	- -	- -	963 9 10
Arrears on the 31st March 1894	2,268 8 2	226 1 –	97 5 4	30 2 –	209 18 –	2,831 14 6
TOTAL Deductions - - - £.	4,007 3 4	351 13 7	97 5 4	70 8 –	269 18 –	4,736 8 3
Difference,—Being Rents and Royalties received in 1893–94 - -	33,293 19 4	7,536 7 5	2,039 11 –	31 2 6	3,765 8 1	46,666 8 4
Materials taken from Larkstone Beach, County Devon - -	– –	- - -	- -	- -	- -	1 – –
Certificates of Grants of Gales and Licences for Tramways, Dean Forest - - - - - -	4 12 –	- - -	- -	- -	- -	4 12 –
£.	33,299 11 4	7,536 7 5	2,039 11 –	31 2 6	3,765 8 1	
					£.	46,672 – 4

Her Majesty's Woods, Forests, and Land Revenues, for the Year ended on the on Account of—

(per Act 29 & 30 Vict. c. 62).

Cr.

EXPENDITURE.	England.	Wales.	Scotland.	Ireland.	Isle of Man.	Total.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Salaries and Percentages of Receivers, &c.	1,569 13 8	612 14 1	82 15 6	– 12 5	266 13 10	2,532 9 6
Incidental Expenses of Receivers, &c. -	181 16 –	- -	1 11 4	– 1 9	5 3 6	188 12 7
Surveys, Plans, &c. - - - -	5 5 3	8 7 –	- -	- -	- -	13 12 3
Repairs, &c. - - - - -	31 – –	- -	- -	- -	- -	31 – –
Property Tax allowed - - -	550 18 11	173 7 10	75 19 2	- -	- -	800 5 11
Rates and Taxes - - - -	5 10 –	- -	107 19 10	- -	- -	113 9 10
Donations to Churches, Schools, &c. -	- -	- -	- -	- -	105 – –	105 – –
Superannuation Allowances - -	423 17 11	148 6 4	- -	- -	- -	572 4 3
Miscellaneous Payments - - -	16 12 5	1 – –	– – 9	- -	1 – –	18 13 2
£.	2,784 14 2	943 15 3	268 6 7	– 14 2	377 17 4	4,375 7 6
By Capital of the Land Revenue:						
For Transfer, under the Second Section of the Crown Lands Act of 1866, of a moiety of the Net Receipt (£. 42,296. 12. 10.) on this Account - - - - - - - - -					21,148 6 5	
Deduct,—A moiety of the Amount of Salary paid to the Chief Surveyor and Inspector of Mines out of Vote of Parliament for year ended 31st March 1894 - - -					312 10 –	
(*Vide* "Capital" Account, at page 2.)						20,835 16 5
By Income of the Land Revenue:						
For Transfer of the residue of the Net Receipt, as above - - - - - - - -					21,148 6 5	
Add,—A moiety of the Amount of Salary paid to the Chief Surveyor and Inspector of Mines out of Vote of Parliament for the year ended 31st March 1894 - - - -					312 10 –	
(*Vide* "Income" Account, at page 4.)						21,460 16 5
					£.	46,672 – 4

AN ACCOUNT showing the RECEIPT and EXPENDITURE of the _____ for the Year ended on the

"HOUSES IN ST. ALBAN'S

For Deposit of £. 140, invested in Three per Cent. Reduced Annuities

Expiration of the Leases of

Dr.

RECEIPT.	Cash.	Stock.
	£. s. d.	£. s. d.
To Balance on 1st April 1893:		
Two and three-quarters per Cent. Consolidated Stock -	- - -	386 5 5
„ Receipt in the Year ended 31st March 1894:		
Dividends on Stock - - - - - - - -	10 16 6	—
„ Cash Account:		
£. 10. 16. 6. invested in Two and three-quarters per Cent. Consolidated Stock - - - - - -	- - -	10 16 4
£.	10 16 6	397 1 9

Commissioners of Her Majesty's Woods, Forests, and Land Revenues, 31st March 1894, on Account of—

PLACE, HAYMARKET."

in the Year 1864, the Dividends whereof will accumulate until the the Houses, Nos. 5 and 6.

Cr.

EXPENDITURE.	Cash.	Stock.
	£. s. d.	£. s. d.
By Expenditure :		
Two and three-quarters per Cent. Consolidated Stock :		—
Cost of £. 10. 16. 4. Stock purchased (*vide* per Contra)	10 16 6	
„ Balance on 31st March 1894 :		
Two and three-quarters per Cent. Consolidated Stock -	- - -	397 1 9
£.	10 16 6	397 1 9

STATEMENT of certain Moneys paid for Surveys, &c. out of the Income of the Land Revenue, which have been afterwards, or may be ultimately, recovered from Parties, showing the Amounts due on the 31st March 1894.

	£.	s.	d.
Amount paid and not recovered to 1st April 1893 - - - - - - -	258	10	9
Amount paid during the year ended 31st March 1894 - - - - -	1,225	11	7
	1,484	2	4
Deduct,—			
Amount recovered during the year - - - - - - - - -	1,290	11	6
Amount outstanding on 31st March 1894 - - - £.	193	10	10

STATEMENT of RETIRED ALLOWANCES charged upon the Land Revenues of the Crown, distinguishing every Increase and Diminution in the Amount of Retired Allowances or Superannuations for the Year ended 31st March 1894.

	£. s. d.
1. COMPENSATION ALLOWANCES - - - - - - - - - - - - - - - -	Nil.
2. SUPERANNUATION ALLOWANCES:	
Annual Amount of Allowances which remained payable on the 1st April 1893 - - - - - -	1,640 3 3

Superannuation Allowances Granted.

Name.	Office.	Salary or Wages on Retirement.	Age on Retirement.	Period of Service.	Cause of Retirement.	Yearly Allowance Granted.	
		£. s. d.	*Years.*	*Years.*		£. s. d.	
J. Gibbons - -	Hurdle-maker, &c., Windsor Parks and Woods.	57 4 –	82	54	Age and infirmity.	20 –	
Sir J. Campbell, bart.	Deputy Surveyor, &c. Dean Forest, &c.	880 14 –	74	50	Age - -	518 3 1	
W. Briscoe - -	Woodman, Dean Forest	56 11 6	70	44	Age and infirmity.	20 – –	
H. Gunter - -	Labourer „	41 12 –	68	48	- ditto -	19 10 –	
Edward Allford -	Woodcutter „	41 12 –	60	47	- ditto -	13 – –	
T. Conroy - -	Collector of Quit Rents, Ireland.	56 16 9	56	36	Ill-health -	34 2 –	
J. Casey - -	- ditto - ditto -	24 3 6	51	38	- ditto -	11 5 7	
					Annual Amount Granted - - - £.		636 – 8
							2,276 3 11

Superannuation Allowances Ceased.

Name.	Office.	Cause of Cessation.	Amount.	
			£. s. d.	
J. Taylor - - -	Carpenter, Windsor Parks and Woods.	Died, 20 July 1893 - -	13 – –	
C. Parnell - - -	Foreman of Labourers, New Forest.	Died, 27 September 1893 -	15 – –	
T. Ross - - - -	Labourer, Dean Forest -	Died, 27 November 1893 -	13 – –	
J. Hootton - - -	Labourer, Salcey Woods -	Died, 7 January 1894 - -	13 – –	
W. Matthews - - -	Woodman, Bere Woods -	Died, 13 January 1894 -	20 – –	
			74 – –	
Amount entered in 1893 in error, being a repetition of an item in 1892 - - - -			18 4 –	
		Annual Amount Ceased - - - £.		92 4 –
Total Annual Amount of Superannuation Allowances remaining payable on the 31st March 1894 - £.				2,183 19 11

AN ACCOUNT showing the RECEIPT and EXPENDITURE of the Commissioners
31st March 1894,

"THE FUND for the Payment of the Stipend of the Officiating MINISTER
York" (per Act

Dr.

RECEIPT.	Cash.	Stock.
	£. s. d.	£. s. d.
To Balance on the 1st April 1893 - - - - - - - - - -	- - -	8,333 6 8
„ Receipt in 1893-94 - - - - - - - - - - - -	222 14 6	—
£.	222 14 6	8,333 6 8

AN ABSTRACT ACCOUNT showing the RECEIPT and EXPENDITURE of the
ended on the 31st March

"THE FUND for MAINTAINING and REPAIRING the Fabrics of the CHURCHES of
the County of Gloucester"

Dr.

RECEIPT.	CHRISTCHURCH.		HOLY TRINITY.		ST. PAUL.		CINDERFORD.	
	Cash.	Stock.	Cash.	Stock.	Cash.	Stock.	Cash.	Stock.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
To Balances on 1st April 1893	48 16 9	333 6 8	11 16 5	333 6 8	30 8 1	333 6 8	61 6 3	333 6 8
„ Receipts in 1893-94 - -	9 3 4	- -	9 3 4	- -	9 3 4	- -	9 3 4	—
Cash - - - £.	58 - 1		20 19 9		39 11 5		70 7 9	
Stock - - - £.	333 6 8		- -	333 6 8	- -	333 6 8	- -	333 6 8

of Her Majesty's Woods, Forests, and Land Revenues, for the Year ended on the
on Account of—

of the PARISH CHURCH of SUNK ISLAND, in the County of
1 Will. 4, c. 59).

Cr.

EXPENDITURE.	Cash.	Stock.
	£. s. d.	£. s. d.
By Expenditure in 1893–94	222 14 6	—
„ Balance on the 31st March 1894		8,333 6 8
£.	222 14 6	8,333 6 8

Commissioners of Her Majesty's Woods, Forests, and Land Revenues, for the Year
1894, on Account of—

Christchurch, Holy Trinity, St. Paul, and Cinderford, in DEAN FOREST, in
(per Act 5 & 6 Vict. c. 65).

Cr.

EXPENDITURE.	CHRISTCHURCH.		HOLY TRINITY.		ST. PAUL.		CINDERFORD.	
	Cash.	Stock.	Cash.	Stock.	Cash.	Stock.	Cash.	Stock.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
By Expenditure in 1893–94	46 12 2	—	4 – 6	—	12 15 –	—	3 18 6	—
„ Balances on 31st March 1894	11 7 11	333 6 8	16 19 3	333 6 8	26 16 5	333 6 8	66 11 1	333 6 8
Cash £.	58 – 1		20 19 9		39 11 5		70 9 7	
Stock £.		333 6 8		333 6 8		333 6 8		333 6 8

AN ACCOUNT showing the RECEIPT and EXPENDITURE of the
for the Year ended on the

"ST. MATTHEW'S CHAPEL,

(Per Act 45 & 46 Vict. c. 32,

Dr.

RECEIPT.		Cash.	Stock.
		£. s. d.	£. s. d.
To Balance on the 1st April 1893:			
Two and three-quarters per Cent. Consolidated Stock -		- - -	7,191 5 5
To Dividends on £. 7,191. 5. 5., Two and three-quarters per Cent. Consolidated Stock, for the Quarter ended 5th April 1893 - - -	£. s. d. 48 4 1		
To Dividends on £. 7,239. 18. 11., Two and three-quarters per Cent. Consolidated Stock, for the Quarter ended 5th July 1893 - - -	48 6 5		
To Dividends on £. 7,288. 13. 7., Two and three-quarters per Cent. Consolidated Stock, for the Quarter ended 5th October 1893 - - -	48 13 -		
To Dividends on £. 7,338. 2. 4., Two and three-quarters per Cent. Consolidated Stock, for the Quarter ended 5th January 1894 - -	48 19 6		
		194 3 -	—
To Cash Invested:			
£. 194. 3., invested in Two and three-quarters per Cent. Consolidated Stock - - - - - - - -		- - -	196 7 4
	£.	194 3 -	7,387 12 9

Commissioners of Her Majesty's Woods, Forests, and Land Revenues, 31st March 1894, on Account of—

SPRING GARDENS."

Public Offices Site Act, 1882.)

Cr.

EXPENDITURE.	Cash.	Stock.
	£. s. d.	£. s. d.
By Two and three-quarters per Cent. Consolidated Stock:		
Cost of £. 196. 7. 4. Stock purchased in the names of the Commissioners of Her Majesty's Woods, &c. (*vide* per Contra) - - - - - - - - -	194 3 -	—
By Balance on 31st March 1894 - - - - - -	- - -	7,387 12 9
£.	194 3 -	7,387 12 9

A GENERAL ABSTRACT of the Accounts of the Commissioners of Her Maje

BALANCES, 1st April 1893.				RECEIPTS.		
SECURITIES.	PERSONS, &c.		CASH.			TITLES OF
Stock.	*Drs.*	*Crs.*		Securities Purchased.	CASH.	
£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	LAND
286,064 14 10	- - -	- - -	38,265 10 -	10,227 10 11	76,126 10 - and 61,222 - - Sale of Stocks.	(Per Acts 10 Geo. 4, c. 5
386 5 5	3,035 9 -	1,876 - 6	11,605 8 9	10 16 4	519,074 3 3	(Per Acts 10 Geo. 4, c. 50
8,333 6 8	- - -	- - -	- - -	- - -	222 14 6	CHURCH - - - (Per Act
1,333 6 8	- - -	- - -	152 7 6	- - -	36 13 4	CHURCHES - - - (Per Act
7,191 5 5	- - -	- - -	- - -	196 7 4	194 3 -	ST MATTHEW'S C - - - (Per Ac
303,308 19 -	3,035 9 -	1,876 - 6	50,023 6 3	10,434 14 7	656,876 4 1	- - - - -
		1,159 8 6 (Net Balance.)				1st April 1893.
£.	3,035 9 -	3,035 9 -		—	50 023 6 3	CASH - -
				—	1,159 8 6	PERSONS, &c. BA
				303,308 19 -	- - -	STOCK - -
			£.	313,743 13 7	708,058 18 10	

Office of Woods, &c.
23 August 1894.

I certify that this Account has been exa

Examined,
R. Lennox Woods.

oods, Forests, and Land Revenues, for the Year ended on the 31st March 1894.

ACCOUNTS.	PAYMENTS. CASH.	PAYMENTS. Securities Sold.	BALANCES, 31st March 1894. CASH.	PERSONS, &c. Drs.	PERSONS, &c. Crs.	SECURITIES. Stock.
NUE:	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Vict. c. 42, and 29 & 30	123,673 2 8 and 10,042 11 5 Cash Invested.	61,801 19 5	41,898 5 11	- - -	- - -	234,490 6 4
Vict. c. 42, and 29 & 30	104,624 13 1 and 420,000 - - Paid into the Consolidated Fund.	- - -	5,595 2 7	4,545 - 10	2,925 16 -	397 1 9
K ISLAND , c. 59) - - - -	222 14 6	- - -	- - -	- - -	- - -	8,333 6 8
N FOREST t. c. 65) - - - -	67 6 2	- - -	121 14 8	- - -	- - -	1,333 6 8
SPRING GARDENS Vict. c. 62) - - -	194 3 -	- - -	- - -	- - -	- - -	7,387 12 9
- - - - - £.	658,824 10 10	61,801 19 5	47,615 3 2	4,545 - 10	2,925 16 -	251,941 14 2
31st March 1894.					1,619 4 10 (Net Balance.)	
CASH - -	47,615 3 2					
S. PERSONS, &c.	1,619 4 10		£.	4,545 - 10	4,545 - 10	
STOCK - -	- - -	251,941 14 2				
£.	708,058 18 10	313,743 13 7				

NIGEL KINGSCOTE, E. STAFFORD HOWARD. } Commissioners of Her Majesty's Woods, Forests and Land Revenues.

der my directions, and is correct.

C. L. Ryan,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

STATEMENT showing the Total Amount due to the Revenue from various Persons, upon which Interest is payable, for the Year ended 31st March 1894.

From whom Due.	Capital Sum.	INTEREST.			OBSERVATIONS.
		Rate per Cent.	From what Date.	Amount Due at 31 March 1894.	
ENGLAND:	£. s. d.			£. s. d.	
A. H. T. Newcomen -	1,760 15 –	4	- -	- -	*See* Notes to Statement for year to 31st March 1888. The proceedings there referred to are still pending.
Ditto - - - - -	1,000 – –	4	- -	- -	
Secretary of State for War	16 – –	3	- -	- -	- - ditto - - - ditto.
Bell Brothers, Limited -	1,720 18 9	4	- -	- -	Balance of the Crown's 1-4th share of the purchase money for 129 A. 0 R. 8 P. of land reclaimed from the River Tees at Billingham, county Durham, contracted to be sold to them under the Tees Conservancy Acts. The purchase money is payable by instalments, and the interest, which is payable half-yearly on the balance for the time being unpaid, has been paid for the year ending 31st March 1894.
Leatherhead and District Waterworks Company.	200 – –	4	- - *See* last column - -		*See* Note in previous Statements. The interest due in year to 31st March 1894 has been paid.
The Consolidated Fund of Great Britain and Ireland.	- -	–	- - *See* last column - -		Under the 5th Section of the Act 45 & 46 Vict. c. 32, the consideration money for certain Crown property at Spring Gardens and Whitehall required as a site for Public Offices was ascertained at 324,878 *l.*, which was to be payable with interest at 3½ per cent. in the shape of a terminable annuity, half-yearly on 30th June and 31st December. The amount due to the 31st December 1893 has been paid.
The Mayor, Alderman and Burgesses of the Borough of Richmond.	400 – –	3	- -	- -	The contract of sale provides that the purchase money may be paid in instalments of not less than 100*l.* each within 10 years from 5th April 1893, and that interest on the unpaid purchase money at the rate of 3 per cent. per annum shall be paid from the 5th April 1893, half-yearly, on 10th October and 5th April. No part of the purchase money has been paid, and the interest due has been received.

REPORT.

REPORT of the Comptroller and Auditor General upon the ACCOUNTS of the Commissioners of Her Majesty's Woods, Forests, and Land Revenues, of the RECEIPT and EXPENDITURE of the CAPITAL and INCOME of the LAND REVENUES of the CROWN, for the Year ended the 31st March 1894; prepared and submitted for the Information of the House of Commons, in pursuance of the 37th and 39th Sections of the Act 14 & 15 Vict. c. 42.

Arrears of Crown Rents.

1. THE Arrears of Crown Rents uncollected on the 31st March 1894 amounted to 33,717*l.* 6*s.* 9*d.*, on a total rental (including arrears of previous years) of 483,210*l.* 6*s.* 4*d.* The corresponding figures for the previous year were, Arrears 36,229*l.* 17*s.* 10*d.*, total rental 484,111*l.* 7*s.* 6*d.* (P.P. 302 of 1893, and 194 of 1894.)

Remissions and discharges.

2. The Arrears and Rents discharged during the year 1893-94 amounted to 3,303*l.* 12*s.* 3*d.*, in addition to which, sums amounting to 11,324*l.* 12*s.* 10*d.* were repaid or remitted. These remissions, &c., have been made under the authority of the Treasury.

Sales of Estates Public Offices' Site.

3. The amount brought to the credit of the Capital Account for sales of Estates, viz., 16,470*l.* 2*s.* 9*d.*, includes the instalment of 6,954*l.* 15*s.* 8*d.*, received from the Consolidated Fund in respect of the Public Offices' Site in Spring Gardens, under the Act 45 & 46 Vict. c. 32, s. 5.

A further sum of 9,289*l.* 2*s.* 4*d.*, received from the Consolidated Fund for Interest on the outstanding purchase money, has been credited in the Income Account.

Surplus Revenue paid to Exchequer.

4. The sum of 420,000*l.* was paid to the Exchequer during the year on account of surplus revenue.

C. L. Ryan,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Exchequer and Audit Department,
8 January 1895.

1893–94.

ABSTRACT ACCOUNTS

OF THE

COMMISSIONERS OF HER MAJESTY'S WOODS, FORESTS, AND LAND REVENUES,

For the Year ended 31st March 1894,

With the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(Presented pursuant to Act 14 & 15 Vict. c. 42, s. 39.)

Ordered, by The House of Commons, *to be Printed*
11 *February* 1895.

[*Price* 2½*d.*]

33. *Under* 3 *oz.*

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